



ARLINGTON FINANCE COMMITTEE

MINUTES OF MEETING

06/07/2023 7:30 PM

Robert P. O'Neill Community Room, 2nd Floor
Community Safety Building, 112 Mystic Street

ATTENDEES

Remy	P	White	P	Griffin	P	Bliss	P
Blundell	P	Younkin	P	Harmer	P	Tosti	P
Susse	P	Lobel	P	LaCourt	P	Deshler	P
Migliazzo	A	Gibian	P	Jones	P	Carman	A
Beck	P	Foskett	P	Heigham	P	McKenna	P
						Bradley	P

P indicates Present; A indicates Absent

MINUTES

1. The meeting minutes from 5/15/2023 were approved with 13 in favor and 2 abstaining (Susse, Bliss). Lobel missed the vote
2. The meeting minutes from 5/31/2023 were approved unanimously

BUDGETS, ARTICLES & ITEMS

1. Override
 - a. Select Board voted to add a \$7m override to the ballot in the fall. Commitments include no additional override prior to FY27 and additional spending within Schools and Town
 - b. The committee discussed and debated the merits and issues of the override
 - c. A motion to support the vote as recorded by the Select Board was made and seconded
 - d. A motion to amend and split the override vote between the override dollar amount and additional spending was made and seconded
 - e. VOTE: the motion to amend and split the override vote between the override dollar amount and additional spending failed with eight in favor (Foskett, White, McKenna, Beck, Gibian, Harmer, Griffin and Lobel) and nine opposed (Younkin, Heigham, Blundell, Susse, Remy, Jones, Bliss, LaCourt, Tosti)
 - f. VOTE: the motion to support the vote as recorded by the Select Board passed with ten in favor (Lobel, Younkin, White, Heigham, Blundell, Susse, Remy, Bliss, Harmer and LaCourt) and seven in opposition (Foskett, McKenna, Jones, Tosti, Gibian, Griffin and Beck)
2. Election
 - a. A motion to accept a slate of Officers, running unopposed, in lieu of a unanimous ballot process was made a seconded

- b. VOTE: the motion to accept the slate of Officers with Christine Deshler as Chair and Darrel Harmer, Alan Jones and Annie Lacourt as Vice Chair was approved unanimously

CONCLUSION

The meeting adjourned at 9:20 pm.

The next meeting is Monday, June 26, 2023.

Tara Bradley
6/22/2023

Reference 1: An Analysis of Arlington's Financial Planning – Foscett

Reference 2: Additional Information from the Superintendent Email 20230605

Reference 3: Consolidated Override Scenarios

Reference 4: Comments to the Finance Committee – Susse

Reference 5: Draft FY24 Override Commitments Nov 7 2023 Override Vote

Reference 6: Impact of LRP Proposed Spending Plan on Taxes – Foscett

Reference 7: Town/School Compensation and Benefits Study Final Report 20210812

Reference 8: Tax Comparisons FY15-24 Consolidated

An Analysis of Arlington's Financial Planning

Data Sources

- All Long-Range Plan data is from a plan prepared by Town Manager Pooler and provided to the author on April 14, 2023
- All municipal and state historical data (including for Arlington) is derived from the DOR Municipal Data Bank
- The history of municipal data costs is derived from data at www.americancityandcounty.com

The Agenda

Topics

- History of Arlington's Long-Term-Planning
- Our tax growth and per capita income
- Comparisons with the TM-12
- Deficit spending and the risk to Arlington
- Our current shortfall
- The impact of the LRPC proposal
- How the Select Board can set priorities for a rational way forward

Objectives

- Total transparency with voters
- Secure long-term funding policies

Note: The opinions expressed herein are mine alone and not representative of any other organization.

The Origin of Arlington's Long-Range Plan

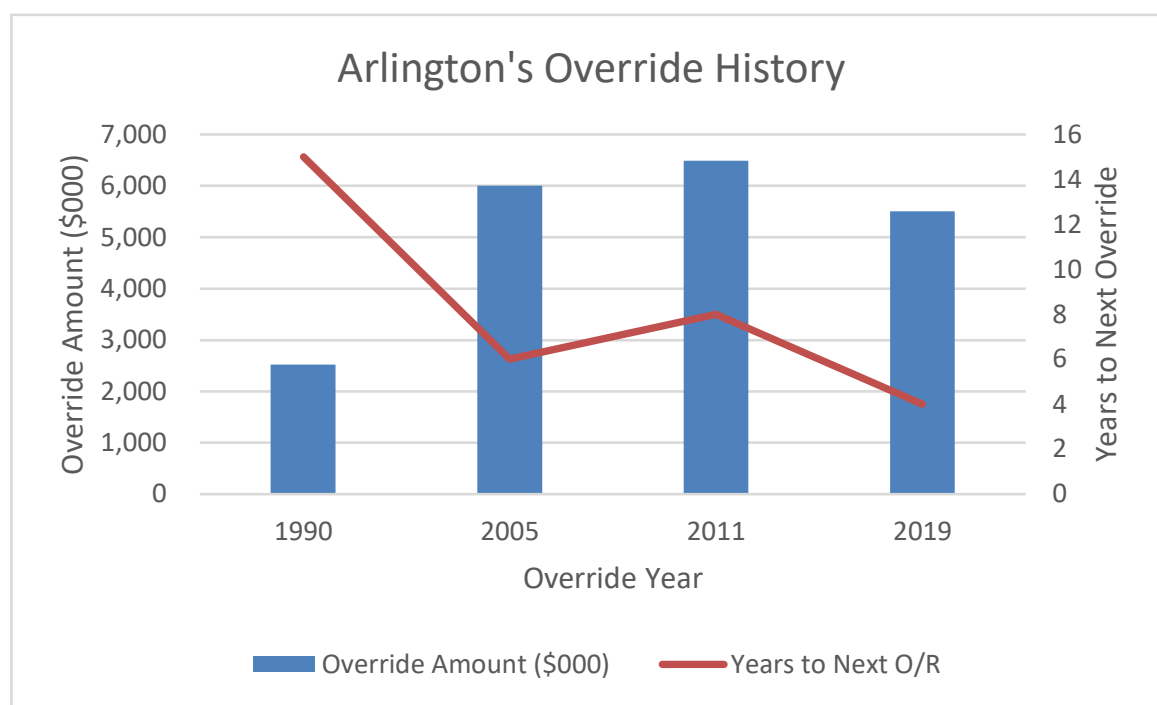
- Arlington's Long-Range Plan (originally the "Lyon's Plan") was conceived in 2004 and 2005 to protect APS teachers from annual "pink slip" threats*.
- It was intended to provide stability to Arlington's finances as a buffer against volatile state aid in the early 2000's.
- Major changes in health care, pensions or other externalities were intended to be absorbed by reductions in expenses.
- It was first used in 2005, to support an override that was entirely focused on preserving Town services, not increasing expenses.

* The author was involved in the development of the original five-year plan.

Evolution of the Long-Range Plan

- The LRP now assumes a “required” growth rate of
 - 3.25% for Town expenses
 - 3.5% for General Education expenses
 - 7.0% to 6.5% growth in Special Education expense
 - 50% +/- Student Population Growth Factor
- Versus the normative limits of Proposition 2.5 (the law), Arlington is running an annual deficit of \$1 million to \$2 million per year
- The most recent override and the currently proposed votes *increase* expense levels and *reduce* the time to the next override, effectively increasing deficit spending.

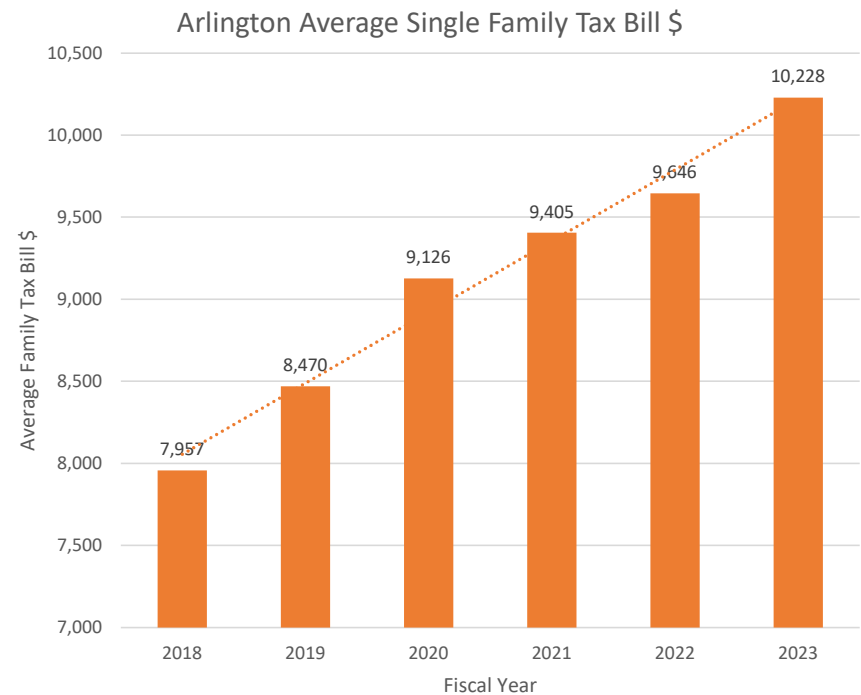
Override History



- 1991 to 2005 expenses were within 2.5% and State aid
- 2005 to 2011 expenses were within 2.5% and State aid
- 2011 to 2019 exceeded 2.5% and State aid, but Arlington had a GIC windfall
- 2019 to present Arlington spending exceeded 2.5% and the override increased spending

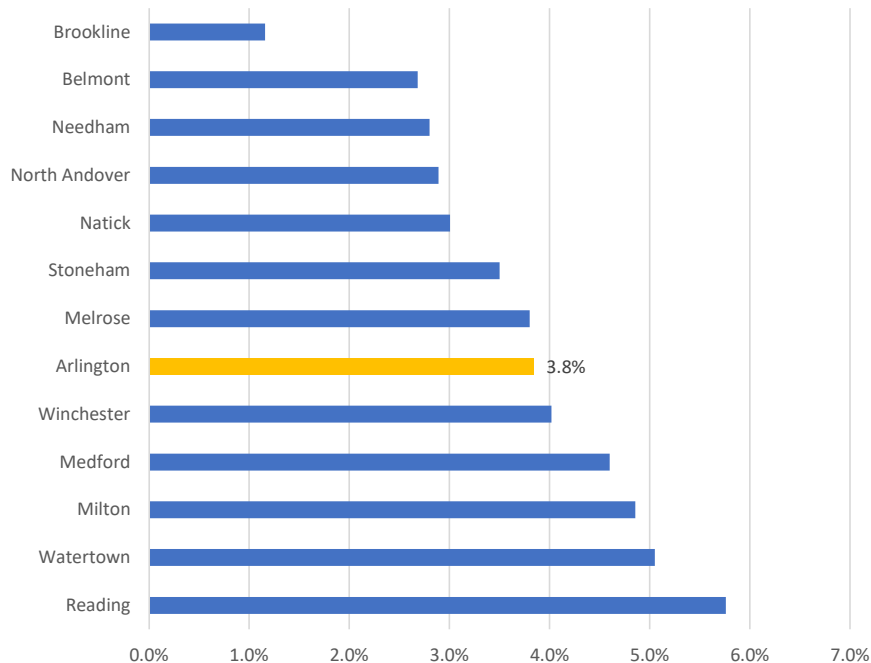
Arlington Residential Taxes

- The historic average annual growth rate in Arlington's average Single Family Tax Bill is 5.1% per year.
- The proposed override of \$7 million is \$464 which is an additional 4.5% increase.
- The average annual inflation rate from 2012 to 2022 is 2.44%



Per Capita Income Growth Is Only 3.8%

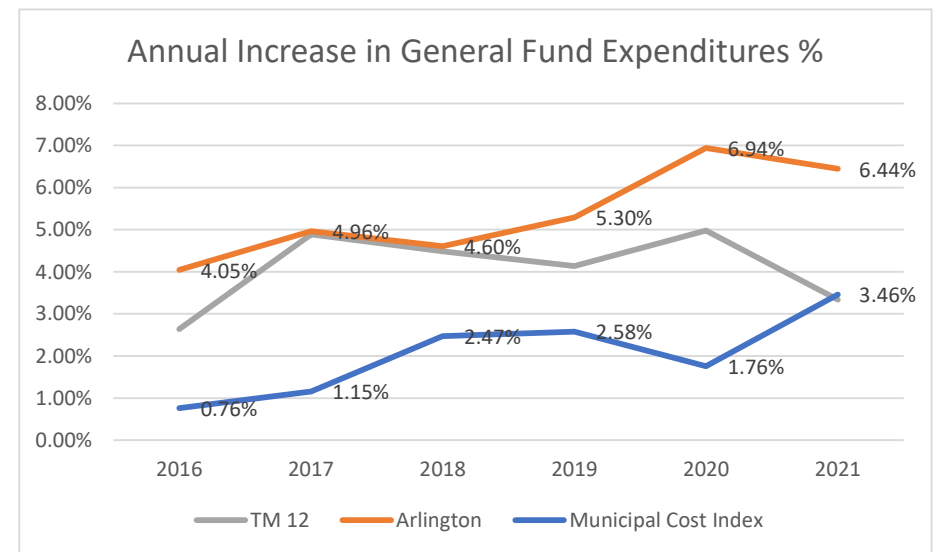
TM 12 Five Year Annual Growth Rate Income per Capita



- Five-year Arlington income growth 2014-2019 is 3.8%
- Five-year Arlington income growth 2017-2023 is also 3.8%
- Arlington's tax growth rate is 5.1%
- The increase from the proposed override will add 4.5% to the tax growth
- There may be additional increases in taxes as additional AHS debt and other exempt capital debt comes due

Arlington Expense Inflation

- Arlington is running 1% to 2% higher than the TM 12 Towns
- American Municipal Cost index inflation has been running in 1% to 2% range prior to 2022
- After 2022 both public and private sector costs have been inflating at higher rates but are not necessarily comparable in the short term



Arlington & TM 12 from DOR Municipal Data Bank

Gen Fund Expend 351 fy12-fy22.xlsx

Municipal Cost Index from [American City and County - Government trends, case studies, best practices, exclusive analysis, and a broad scope of local and state government news.](#)

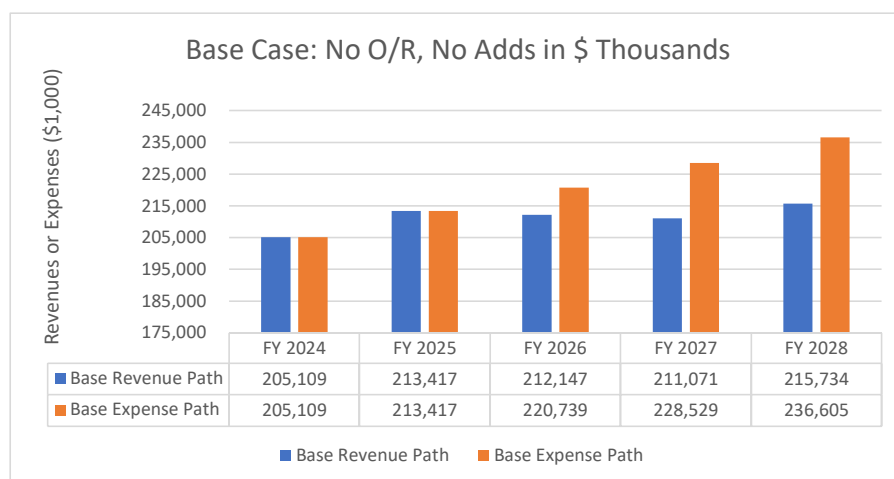
Stop Deficit Spending

- Proposition 2½ guarantees what tax revenues Arlington can collect
- Projected revenues beyond Prop 2½ are hope, not certainty
- Deficit spending is spending more than the Town takes in in taxes
- Deficit spending includes creating a cost base that is not sustainable with current tax revenues
- Deficit spending is creating a plan that assumes future taxpayers will rescue a deficit crisis avoiding catastrophic loss of services
- Deficit spending is promising taxpayers continued services without assured revenues
- Arlington practices deficit spending in its five-year plan



Analyzing Non-Exempt Spending Trends

Base Case: No Override, No Adds



	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	In (\$000)				
Base Expense Path	205,109	213,417	220,739	228,529	236,605
Base All-Other Revenue	65,368	69,483	63,965	58,583	58,885
Non Exempt Levy Required	139,741	143,934	156,774	169,945	177,720
Base Non-Exempt Tax Levy	139,741	143,934	148,183	152,487	156,849
Non-Exempt Shortfall	0	0	(8,592)	(17,458)	(20,871)
Base Expense Path Growth		4.05%	3.43%	3.53%	3.53%

Source: S. Pooler Five Year Plan 4/1/4/2023

- It is helpful to look at expense growth without new O/R revenues.
- “Base All Other Revenues” include state aid, local receipts, free cash, etc. in the Five-Year Plan. “Non-Exempt Revenue Required” is the tax levy needed in each year to make the deficit go to zero.
- Expense growth is typically .8% higher than the Prop 2.5 limit, driving deficits of \$1.3 or more million per year.

Transparency is Key



- In the past voters have been promised big advantages:
 - School investments
 - Highway improvements
 - Senior citizen pluses
- Voters have not been told
 - The deficit will increase
 - How much their taxes will increase over time
 - How big the next O/R ask will be and what its tax impact is
- Transparency gives voters a choice: choose one, both or neither
 - Make up the deficit or
 - Add expenses and increase the Deficit and the longer-term impact of higher taxes

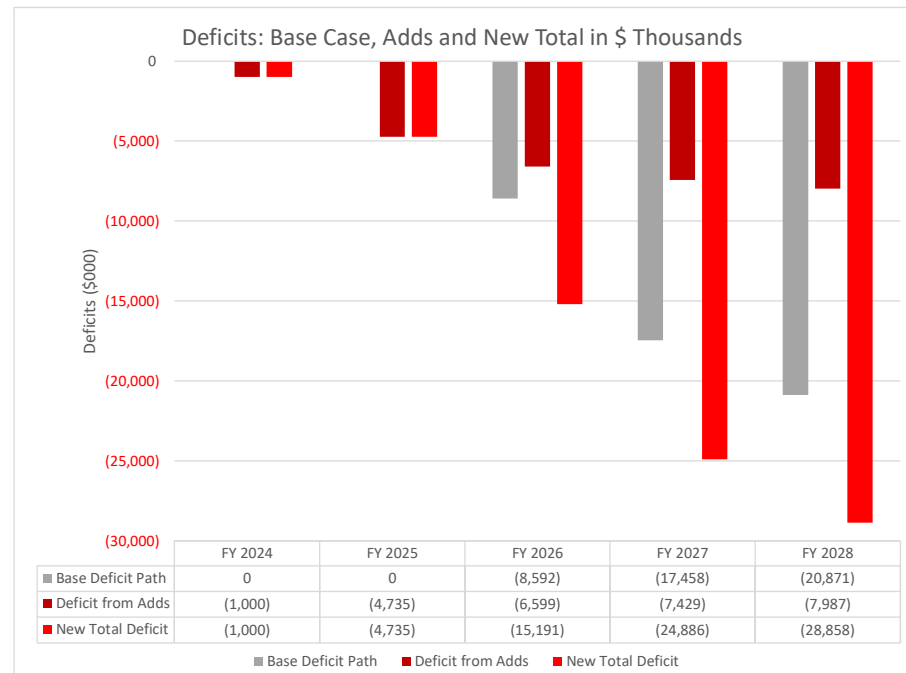
The Proposed “Adds” Affect on the Non-Exempt Tax Levy

Fiscal Year	2024	2025	2026	2027	2028
APS Adds	\$1,000,000	\$3,100,000	\$1,700,000	\$600,000	\$300,000
Town Adds		\$600,000			
Combined Adds	\$1,000,000	\$3,700,000	\$1,700,000	\$600,000	\$300,000
Total Adds	\$7,300,000				
School Impact @3.5%	\$1,000,000	\$1,035,000	\$1,071,225	\$1,108,718	\$1,147,523
		\$3,100,000	\$3,208,500	\$3,320,798	\$3,437,025
			\$1,700,000	\$1,759,500	\$1,821,083
				\$600,000	\$621,000
					\$300,000
Total School Impact	\$1,000,000	\$4,135,000	\$5,979,725	\$6,789,015	\$7,326,631
Total Town Impact @3.25%		\$600,000	\$619,500	\$639,634	\$660,422
Yearly Total Impact	\$1,000,000	\$4,735,000	\$6,599,225	\$7,428,649	\$7,987,053
Total Increase	\$27,749,927				
NPV	\$24,963,252				
Total Added Taxes Over Five Years					\$27,749,927

- General Education growth is at 3.5% in the plan.
- Town growth is at 3.25%
- Annual impact increases from \$1 million to \$ 7.98 million.
- This is a direct increase of the deficit from the Base Case.

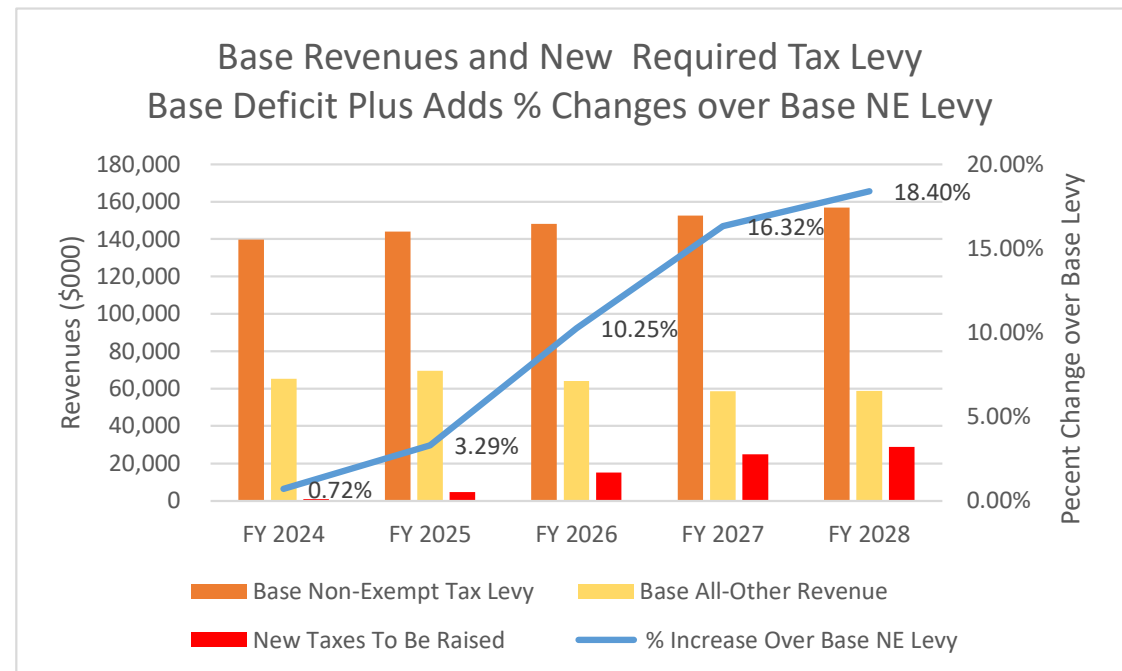
The Impact of the Proposed Deficit Spending

- A \$7 million override can mitigate the current deficit, shown in gray.
- It does not address the Adds, which only increase the deficit and require a larger override in two to three years to keep the budget in balance.
- The total deficit in 2028 reaches \$28 million.
- The Adds increase the deficit sooner than they occur in the Base Case (there is no deficit in the Base Case in the first two years).



The Tax Impact

- The basic question is what do taxpayers have to pay?
- The proposed O/R with Adds will mean 18.4% higher taxes than in the Base Case level in FY2028
- \$7.9 million of this differential, or 18% is due to Adds, the balance due to Base Case deficit spending
- Total funding requires additional cumulative taxes of \$74 million over five years

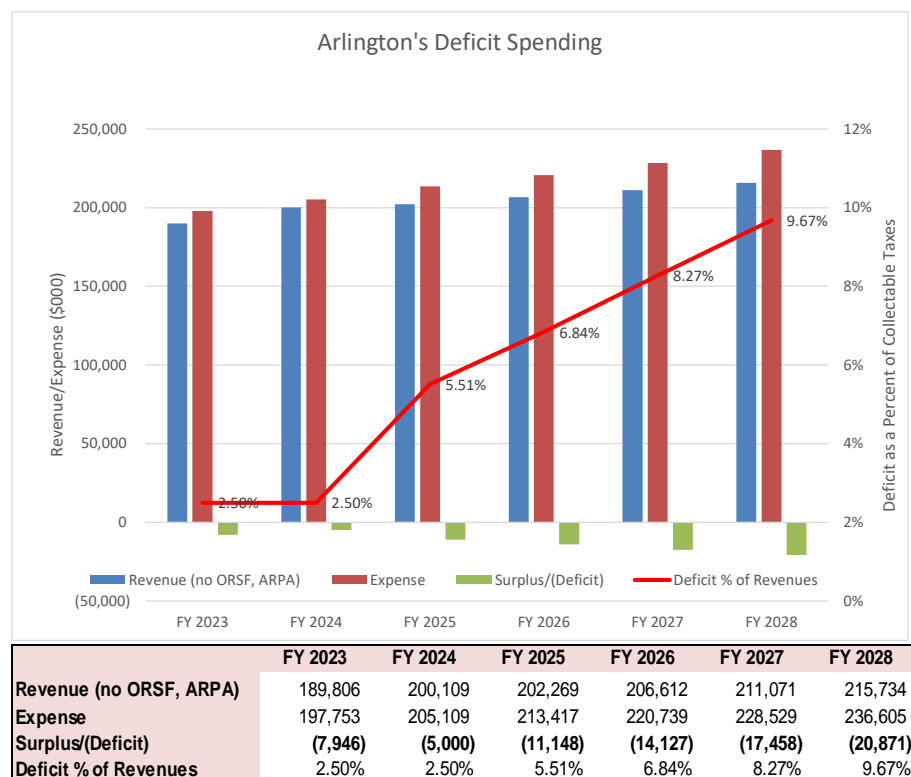


Proposal: Transparency for Voters

- Parse the override vote into two votes, one with Adds and one without Adds.
- Consider a long-range plan which reduces town spending growth to 2.5%, and *only have overrides for spending that deviates from 2.5%, even if on a yearly basis.*
- Offer one \$7 million option with a 1% expense reduction that has no overrides for five years.
- Offer an additional Vote option for an additional \$5.5 Million that requires no O/R for five years and completely funds the new Adds, not included in the first option

	FY 2024	FY 2025	FY 2026 In (\$000)	FY 2027	FY 2028
Base Expense Path	205,109	213,417	220,739	228,529	236,605
Base All-Other Revenue	65,368	69,483	63,965	58,583	58,885
Non Exempt Levy Required	139,741	143,934	156,774	169,945	177,720
Base Non-Exempt Tax Levy	139,741	143,934	148,183	152,487	156,849
Non-Exempt Shortfall	0	0	(8,592)	(17,458)	(20,871)
Base Case no Expense Reduction					
Override	7,000	7,175	7,354	7,538	7,727
Incremental O/R Sabilization Fund					
Balance			12,938	3,018	(10,126)
Base Case with Expense Reduction					
1% Base Expense Reduction	2,051	2,134	2,207	2,285	2,366
Override	7,000	7,175	7,354	7,538	7,727
Incremental O/R Sabilization Fund					
Balance	9,051	18,360	19,331	11,696	918

Annual Deficit as a Percent of Collectable Taxes



- The data is from the Five-Year-Plan, with No Override, No Adds
- In each year Override Stabilization Fund (in or out) and any ARPA (one-time) funds have been eliminated to compare collectible taxes versus spending rate
- Exempt revenues and expense are equal in Revenues and Expenses, so they do not affect the deficit
- Overrides wins are not guaranteed, so accumulating large deficits is a huge risk for the Town
- The forecast cumulative deficit is \$68.6 million FY24-FY28, the amount not covered by existing override stabilization funds is approximately \$46.9 million

Suggested Priorities

- Raise the funds necessary to finance the existing deficit
- Curtail spending growth to 2.5% per year for Town and School
- Only increase spending beyond 2.5% (and other increases in new growth and state aid) each year with the specific voter approval
- Any “strategic increases” for Town or Schools should only be by specific O/R approval and should not be planned to grow faster than 2.5% per year after approval.
- Ensure that the Town’s cost infrastructure is always fully underwritten by a secure tax levy.

Sound financing is critical to preserving our most valuable assets: town and school team members that deliver the services citizens rely on.



Summary

- Arlington's expenditure rate is substantially higher than most of the TM 12 towns.
- Arlington's total tax levy has been increasing at 5.1% per year, versus a per capita income growth of 3.8% per year.
- Bundling preservation of services with dramatically higher new spending without any other option in an override vote lacks government transparency.
- Town and School leaders should equally weigh protection of taxpayer services and taxpayer protection from excessive tax increases.
- Arlington should normally budget within Prop 2.5 and seek voter authorization each year 2.5% growth rate is exceeded.

Christine Deshler <christinedeshler@hotmail.com>

Mon 6/5/2023 1:39 PM

To: Tara Bradley <tbradley@town.arlington.ma.us>;jtremy90@gmail.com <jtremy90@gmail.com>;shaneb@gmail.com <shaneb@gmail.com>;jennifer.susse@gmail.com <jennifer.susse@gmail.com>;sophiemigliazzo@yahoo.com <sophiemigliazzo@yahoo.com>;bsbcpa@aol.com <bsbcpa@aol.com>;Carolyn White <cawhitema@gmail.com>;rebeccayoungkin@gmail.com <rebeccayoungkin@gmail.com>;Josh Lobel <josh.lobel@gmail.com>;grantgibian@gmail.com <grantgibian@gmail.com>;Charlie Foscett <charlie.foscett@foskettco.com>;j_cgriff@verizon.net <j_cgriff@verizon.net>;Darrel Harmer <darrel.harmer@gmail.com>;Annie LaCourt <annie@lacourt.net>;Alan Jones <jones@carr-jones.com>;cheigham@comcast.net <cheigham@comcast.net>;peggy.bliss99@gmail.com <peggy.bliss99@gmail.com>;Allan and Barbara Tosti <abtosti@outlook.com>;dean.carman@verizon.net <dean.carman@verizon.net>;dmckenna077@gmail.com <dmckenna077@gmail.com>

 2 attachments (3 MB)

Outcomes of HS Grads 6-5-23.xlsx; Town of Arlington Final Compensation Report.pdf;

All,

See below for some follow-up information that Dr. Homan has supplied in response to questions we raised during our meeting last week:

- Annie asked about post-graduation outcomes; a report on this is attached. My takeaway is that while our English Learners perform considerably better than the state and as well as our other populations in terms of post-secondary matriculation, we have gaps that mirror (and outperform) the state when it comes to our students with disabilities, in particular, as well as our high-needs and low-income populations. Tab B is probably the most informative.
- Alan requested information about benefits. Attached is the town salary study, which I am sure you all have received. It notes that health insurance is similar to or lower % funded than the TM12 towns in the GIC, and that longevity is better. I would be happy to discuss my take on this if we are able to connect on the phone sometime soon.
- It was also requested that we estimate new FTEs tied to the strategic plan. I maintain that this is difficult because we may reallocate FTEs to accommodate the plan and will definitely need to do reallocations to accommodate growing secondary enrollments; however, if we use the plan summary amounts to estimate this, including this year's hires (some of which are contingent on the passing of the override), there would be approximately 18-24 additional staff tied to this plan. About 4-5 of those positions would be non-student-facing (Welcome Center Staff and DEI Specialists), while the rest would be teachers (special education, English learning, interventionists, library, technology teachers).

Christine

Arlington Finance Committee Consolidated Override Scenarios

June 2023

No adds, conservative state aid (SP for Christine)

What If Summary Page.

	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30
Revenue	197,752,524	212,108,581	213,785,123	220,808,369	228,599,692	225,373,536	228,401,150	233,389,759
Expenses	197,752,524	212,108,581	213,785,123	220,808,369	228,599,692	236,677,275	245,367,058	254,359,140
Balance: Surplus or (Deficit)	0	0	0	0	0	(11,303,739)	(16,965,908)	(20,969,381)
Stabilization Fund Balance	16,675,430	23,086,855	18,745,492	11,903,571	1,912,873	0	0	0
Stabilization Fund (Use) or Deposit	(2,946,037)	6,411,425	(4,341,363)	(6,841,920)	(9,990,698)	0	0	0
Override (Enter an Amount)		7,000,000						
Years before next override		4						
Avg. Single Family Tax Impact	\$0.00	\$464.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
School Additions	\$1,030,000							
Town Additions								
New Growth*	0	1,000,000						
State Aid			5.0%	1.0%	1.0%	1.0%	1.0%	1.0%
ARPA	\$5,000,000	\$5,000,000						
If cell is pink, value is different than LRP base assumptions (see Inflation list to the right)								
Town Inflation (Use drop-down menu)	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%
School Inflation (Use drop-down menu)	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%
SPED Inflation (Use drop-down menu)	7.00%	7.00%	6.50%	6.50%	6.50%	6.50%	6.50%	6.50%

Deficit: FY'28 \$11.3M

No adds, optimistic state aid (SP for Christine)

What If Summary Page.								
	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30
Revenue	197,752,524	212,108,581	213,803,826	220,846,618	228,647,787	236,725,850	237,212,207	238,344,979
Expenses	197,752,524	212,108,581	213,803,826	220,846,618	228,647,787	236,725,850	245,416,119	254,497,523
Balance: Surplus or (Deficit)	0	0	0	0	0	0	(8,203,912)	(16,152,544)
Stabilization Fund Balance	16,675,430	23,086,855	20,597,130	17,541,807	12,312,502	3,904,898	0	0
Stabilization Fund (Use) or Deposit	(2,946,037)	6,411,425	(2,489,725)	(3,055,322)	(5,229,305)	(8,407,604)	0	0
Override (Enter an Amount)		7,000,000						
Years before next override		5						
Avg. Single Family Tax Impact	\$0.00	\$464.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
School Additions	\$1,030,000							
Town Additions								
New Growth*	0	1,000,000						
State Aid			15.0%	10.0%	5.0%	1.0%	1.0%	1.0%
ARPA	\$5,000,000	\$5,000,000						
Notes:								
Out of Balance!								
If cell is pink, value is different than LRP base assumptions (see Inflation list to the right)								
Town Inflation (Use drop-down menu)	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%
School Inflation (Use drop-down menu)	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%
SPED Inflation (Use drop-down menu)	7.00%	7.00%	6.50%	6.50%	6.50%	6.50%	6.50%	6.50%

Deficit: FY'29 \$8.2M

No Override/No Adds (Charlie)

What If Summary Page.								
	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30
Revenue	197,752,524	205,108,581	213,417,034	212,147,273	211,070,760	215,733,973	220,481,293	225,271,905
Expenses	197,752,524	205,108,581	213,417,034	220,738,776	228,528,559	236,604,566	245,292,739	254,283,174
Balance: Surplus or (Deficit)	0	0	0	(8,591,503)	(17,457,799)	(20,870,593)	(24,811,446)	(29,011,269)
Stabilization Fund Balance	16,675,430	16,683,474	5,535,199	0	0	0	0	0
Stabilization Fund (Use) or Deposit	(2,946,037)	8,043	(11,148,274)	0	0	0	0	0
Override (Enter an Amount)								
Years before next override								
Avg. Single Family Tax Impact	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
School Additions	\$1,030,000							
Town Additions								
New Growth*	0	1,000,000						
State Aid			5.0%	1.0%	1.0%	1.0%	1.0%	1.0%
ARPA	\$5,000,000	\$5,000,000						
If cell is pink, value is different than LRP base assumptions (see Inflation list to the right)								
Town Inflation (Use drop-down menu)	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%
School Inflation (Use drop-down menu)	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%
SPED Inflation (Use drop-down menu)	7.00%	7.00%	6.50%	6.50%	6.50%	6.50%	6.50%	6.50%

Deficit: FY'26 \$8.6M

Yes Override/No Adds (Charlie)

What If Summary Page.								
	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30
Revenue	197,752,524	212,108,581	213,488,783	220,812,318	228,603,940	226,258,298	228,401,150	233,389,759
Expenses	197,752,524	212,108,581	213,488,783	220,812,318	228,603,940	236,681,832	245,371,936	254,364,350
Balance: Surplus or (Deficit)	0	0	0	0	0	(10,423,534)	(16,970,786)	(20,974,591)
Stabilization Fund Balance	16,675,430	23,683,474	19,638,451	12,792,581	2,797,635	0	0	0
Stabilization Fund (Use) or Deposit	(2,946,037)	7,008,044	(4,045,023)	(6,845,869)	(9,994,946)	0	0	0
Override (Enter an Amount)		7,000,000						
Years before next override		4						
Avg. Single Family Tax Impact	\$0.00	\$464.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
School Additions	\$1,030,000							
Town Additions								
New Growth*	0	1,000,000						
State Aid			5.0%	1.0%	1.0%	1.0%	1.0%	1.0%
ARPA	\$5,000,000	\$5,000,000						
If cell is pink, value is different than LRP base assumptions (see Inflation list to the right)								
Town Inflation (Use drop-down menu)	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%
School Inflation (Use drop-down menu)	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%
SPED Inflation (Use drop-down menu)	7.00%	7.00%	6.50%	6.50%	6.50%	6.50%	6.50%	6.50%

Deficit: FY'28 \$10.4M

Yes Override/Yes Adds (Charlie)

	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30
Revenue	197,752,524	212,108,581	218,223,783	227,411,543	219,067,350	223,460,663	228,401,150	233,389,759
Expenses	197,752,524	212,108,581	218,223,783	227,411,543	236,032,590	244,668,886	253,636,887	262,916,870
Balance: Surplus or (Deficit)	0	0	0	0	(16,965,240)	(21,208,223)	(25,235,737)	(29,527,111)
Stabilization Fund Balance	16,675,430	22,683,474	13,903,451	458,356	0	0	0	0
Stabilization Fund (Use) or Deposit	(2,946,037)	6,008,044	(8,780,023)	(13,445,094)	0	0	0	0
Override (Enter an Amount)		7,000,000						
Years before next override		3						
Avg. Single Family Tax Impact	\$0.00	\$464.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
School Additions	\$1,030,000	1,000,000	3,100,000	1,700,000	600,000	300,000		
Town Additions			600,000					
New Growth*	0	1,000,000						
State Aid			5.0%	1.0%	1.0%	1.0%	1.0%	1.0%
ARPA	\$5,000,000	\$5,000,000						
If cell is pink, value is different than LRP base assumptions (see Inflation list to the right)								
Town Inflation (Use drop-down menu)	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%
School Inflation (Use drop-down menu)	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%
SPED Inflation (Use drop-down menu)	7.00%	7.00%	6.50%	6.50%	6.50%	6.50%	6.50%	6.50%

Deficit: FY'27 \$17.0M

April LRP (No Override/No Adds)

FY24 Current Status

What If Summary Page.								
	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30
Revenue	197,752,524	205,700,537	213,867,387	211,096,920	211,070,760	215,733,973	220,481,293	225,271,905
Expenses	197,752,524	205,700,537	213,867,387	221,059,781	229,042,570	237,336,178	246,268,988	255,533,759
Balance: Surplus or (Deficit)	0	0	0	(9,962,861)	(17,971,810)	(21,602,205)	(25,787,695)	(30,261,854)
Stabilization Fund Balance	16,675,430	16,083,474	4,484,847	0	0	0	0	0
Stabilization Fund (Use) or Deposit	(2,946,037)	(591,956)	(11,598,627)	0	0	0	0	0
Override (Enter an Amount)								
Years before next override								
Avg. Single Family Tax Impact	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
School Additions	\$1,030,000							
Town Additions								
New Growth*	0	1,000,000						
State Aid			5.0%	1.0%	1.0%	1.0%	1.0%	1.0%
ARPA	\$5,000,000	\$5,000,000						
If cell is pink, value is different than LRP base assumptions (see Inflation list to the right)								
Town Inflation (Use drop-down menu)	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%
School Inflation (Use drop-down menu)	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%
SPED Inflation (Use drop-down menu)	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%

Notes: FY25 Ch. 70 aid increase of 5%. FY24 New Growth of \$1 million. Increase Local Receipts by \$200,000.

Deficit: FY'26 \$10.0M

Jennifer Susse

Wed 6/7/2023 4:40 PM

To:Christine Deshler

10 attachments (2 MB)

Tax Comparisons FY17.pdf; Tax Comparisons FY16.pdf; Tax Comparisons FY15.pdf; Tax Comparisons FY18.pdf; Tax Comparisons FY19.pdf; Tax Comparisons FY20.pdf; Tax Comparisons FY23.pdf; Tax Comparisons FY24.pdf; Tax Comparisons FY21.pdf; Tax Comparisons FY22.pdf;



Year	Taxes Per Cap.	Rank of Tax per Cap.	Tax as % of Med. Income	Rank of Tax as % of Med. Inc.
FY24	\$3,270	9	8.1%	5
FY23	\$3,087	9	6.2%	10
FY22	\$3,035	9	6.4%	9
FY21	\$2,764	7	6.6%	9
FY20	\$2,767	9	6.0%	10
FY19	\$2,663	8	6.0%	11
FY18	\$2,554	9	6.3%	11
FY17	\$2,475	8	6.1%	11
FY16	\$2,391	8	5.9%	10
FY15	\$2,328	8	6.1%	10

DRAFT

FY24 Override Commitments

November 7, 2023 Override Vote

1. Exercise fiscal discipline and provide quality municipal services.

- a. Commit to no Proposition 2 1/2 Overrides prior to Fiscal Year 2027.
- b. Continue to increase general education operating budgets by 3.5% annually.
- c. Continue to increase general government operating budgets by 3.25% annually.
- d. Fund special education cost growth at a rate of 6.5% per year.

2. Respond to ongoing school enrollment fluctuations.

Fund future enrollment increases or decreases at a rate of 50% of per pupil expenditures.

3. Invest for Arlington's future.

- a. Phase in funding of the School Committee's Strategic Plan to: ensure cohesive and consistent excellent instruction for all students, provide adequate staffing and service provision to meet all students' needs, close achievement and opportunity gaps, recruit and retain a diverse workforce, ensure safe and modern schools and operations, and build and sustain two-way partnerships with families.
Adopt the following schedule of increases to base operating budgets: **FY24** - \$1,000,000; **FY25** - \$3,100,000; **FY26** - \$1,700,000; **FY27** - \$600,000; **FY28** - \$300,000. FY24 increase will replace current FY24 one time increase of \$600,000, and FY25 increase will replace current FY25 one time increase of \$300,000.
- b. Improve mobility for all residents by adding \$200,000 to the base budget for pedestrian infrastructure, including road and sidewalk repair. Add \$250,000 to the Public Works Department to cover the costs of the upcoming new trash collection and disposal contract. Add \$150,000 to the annual contribution to the OPEB fund to cover retiree health insurance costs.

4. Minimize impact on taxpayers, particularly seniors and others with income challenges.

- a. Continue new tax relief programs, including a municipal circuit breaker and increased eligibility for property tax deferral options, and publicize existing relief programs.
- b. Pursue new revenue sources.

- c. Work with financial leadership to develop bonding schedules that will minimize single-year tax increases and debt service costs related to the Arlington High School rebuild.

5. Protect against future fiscal shocks and maintain the Town's strong bond rating.

Maintain financial reserves at 5% or better for the duration of the three-year plan.

APPENDIX D
Long Range Projection FY2023-FY2028

Reference 5

	FY 2023	FY 2024	Dollar Change	Percent Change	FY 2025	Dollar Change	FY 2026	Dollar Change	FY 2027	Dollar Change	FY 2028	Dollar Change
I REVENUE												
A. State Aid	25,221,523	28,125,135	2,903,612	11.51%	29,149,945	1,024,810	29,436,868	286,923	29,726,660	289,792	30,019,350	292,690
American Rescue Plan Act	5,000,000	5,000,000	0	0.00%	0	(5,000,000)	0	0	0	0	0	0
B. Local Receipts	9,225,900	9,855,994	630,094	6.83%	9,955,994	100,000	10,055,994	100,000	10,155,994	100,000	10,255,994	100,000
C. Free Cash	5,539,215	7,956,044	2,416,829	43.63%	5,107,562	(2,848,482)	5,107,562	0	5,107,562	0	5,107,562	0
D. Overlay Reserve Surplus	650,000	600,000	(50,000)	-7.69%	400,000	(200,000)	200,000	(200,000)	200,000	0	200,000	0
E. Property Tax	149,169,849	153,571,408	4,401,559	2.95%	157,655,259	4,083,851	161,811,650	4,156,391	165,880,544	4,068,894	170,151,067	4,270,523
F. Override Stabilization Fund	2,946,037	588,575	(2,357,462)	-80.02%	11,444,613	10,856,038	4,642,242	(6,802,371)		(4,642,242)		0
TOTAL REVENUES	197,752,524	205,697,156	7,944,632	4.02%	213,713,373	8,016,217	211,254,316	(2,459,057)	211,070,760	(183,556)	215,733,973	4,663,213
II APPROPRIATIONS												
A. One Time COVID impact	970,000	600,000	(370,000)	-38.14%	300,000	(300,000)						
School Additions	1,030,000		(1,030,000)	-								
General Education Costs	55,724,058	57,312,461	1,588,403	2.85%	60,316,257	3,003,796	62,815,383	2,499,126	64,930,766	2,115,383	67,046,272	2,115,506
Special Education Costs	28,103,511	30,070,757	1,967,246	7.00%	32,025,356	1,954,599	34,107,004	2,081,648	36,323,959	2,216,955	38,685,016	2,361,057
Growth Factor	(1,379,700)	964,116	2,343,816	-	374,934	(589,182)	(80,343)	(455,277)	(151,759)	(71,416)	(401,715)	(249,956)
Net School Budget	84,447,869	88,947,334	4,499,465	5.33%	93,016,547	4,069,213	96,842,044	3,825,497	101,102,966	4,260,922	105,329,573	4,226,607
Minuteman Operating & Capital	6,208,487	7,112,915	904,428	14.57%	7,361,867	248,952	7,619,532	257,665	7,886,216	266,684	8,162,234	276,018
Minuteman Exempt Capital	1,739,452	1,820,001	80,549	4.63%	1,820,001	0	1,820,001	0	1,820,001	0	1,820,001	0
Town Personnel Services	31,337,702	32,405,145	1,067,443	3.41%	33,458,312	1,053,167	34,545,707	1,087,395	35,668,442	1,122,735	36,827,666	1,159,224
Town Expenses	11,839,451	12,222,308	382,857	3.23%	12,619,533	397,225	13,029,668	410,135	13,453,132	423,464	13,890,359	437,227
Enterprise Fund/Other	3,200,418	3,257,455	57,037	1.78%	3,363,322	105,867	3,472,630	109,308	3,585,490	112,860	3,702,018	116,528
Net Town Budget	39,976,735	41,369,998	1,393,263	3.49%	42,714,523	1,344,525	44,102,745	1,388,222	45,536,084	1,433,339	47,016,007	1,479,923
<u>MWRA Debt Shift</u>	0	0	0		0	0	0	0	0	0	0	0
B. Capital budget												
Exempt Debt Service	12,129,702	12,028,956	(100,746)	-0.83%	11,917,651	(111,305)	11,824,004	(93,647)	11,586,563	(237,441)	11,494,904	(91,659)
Non-Exempt Service	7,071,174	7,154,944	83,770	1.18%	6,623,138	(531,806)	6,354,779	(268,359)	5,918,157	(436,622)	5,707,966	(210,191)
Cash	3,426,277	3,933,856	507,579	14.81%	4,264,027	330,171	4,032,788	(231,239)	4,197,830	165,042	4,319,958	122,128
Offsets/Capital Carry Forward	(677,260)	(736,989)	(59,729)	8.82%	(238,298)	498,691	(214,974)	23,324	(193,768)	21,206	(192,768)	1,000
Total Capital	21,949,893	22,380,767	430,874	1.96%	22,566,518	185,751	21,996,597	(569,921)	21,508,782	(487,815)	21,330,060	(178,722)
C. Pensions	13,367,833	14,133,735	765,902	5.73%	14,911,090	777,355	15,731,200	820,110	16,596,416	865,216	17,509,219	912,803
D. Insurance	21,772,313	22,077,822	305,509	1.40%	23,318,591	1,240,769	24,524,756	1,206,165	25,777,103	1,252,347	27,034,248	1,257,145
E. State Assessments	3,911,830	3,986,967	75,137	1.92%	4,083,890	96,923	4,183,235	99,345	4,285,065	101,830	4,389,440	104,375
F. Overlay Reserve	1,314,746	600,000	(714,746)	-54.36%	600,000	0	600,000	0	600,000	0	600,000	0
G. Reserve Fund	1,753,178	1,900,782	147,604	8.42%	1,903,511	2,729	1,947,881	44,370	1,994,842	46,961	2,042,391	47,549
H. Court Judgments/Symmes	0	100,000	100,000	-	100,000	0	100,000	0	100,000	0	100,000	0
I. Warrant Articles	1,310,188	1,266,835	(43,353)	-3.31%	1,316,835	50,000	1,266,835	(50,000)	1,316,835	50,000	1,266,835	(50,000)
J. Override Stabilization Fund	0	0	0	-	0	0	0	0	0	0	0	0
TOTAL APPROPRIATIONS	197,752,524	205,697,156	7,944,632	4.02%	213,713,373	8,016,217	220,734,826	7,021,453	228,524,310	7,789,484	236,600,008	8,075,698
L. BALANCE	0	0			0		(9,480,510)		(17,453,550)		(20,866,035)	
Free Cash	15,912,087	10,215,124			10,215,124		10,215,124		10,215,124		10,215,124	
Stabilization Fund	3,498,511	3,668,482			3,841,851		4,018,688		4,199,062		4,383,043	
Override Stabilization Fund	16,675,430	16,086,855			4,642,242		0		0		0	
Municipal Bldg. Ins. Trust Fund	693,970	700,909			707,918		714,998		722,148		729,369	
TOTAL:	36,779,998	30,671,370			19,407,136		14,948,810		15,136,334		15,327,536	
% of General Fund Revenue	18.6%	14.9%			9.1%		7.1%		7.2%		7.1%	

The plan does not include any projected revenues or expenditures from the Community Preservation Act
The plan does not include transfer of \$1,412,454 from the Health Claims Trust Fund to OPEB (Article 57) in either Revenues or Expenses

Projected School Enrollment Growth FY 2025 - FY 2028

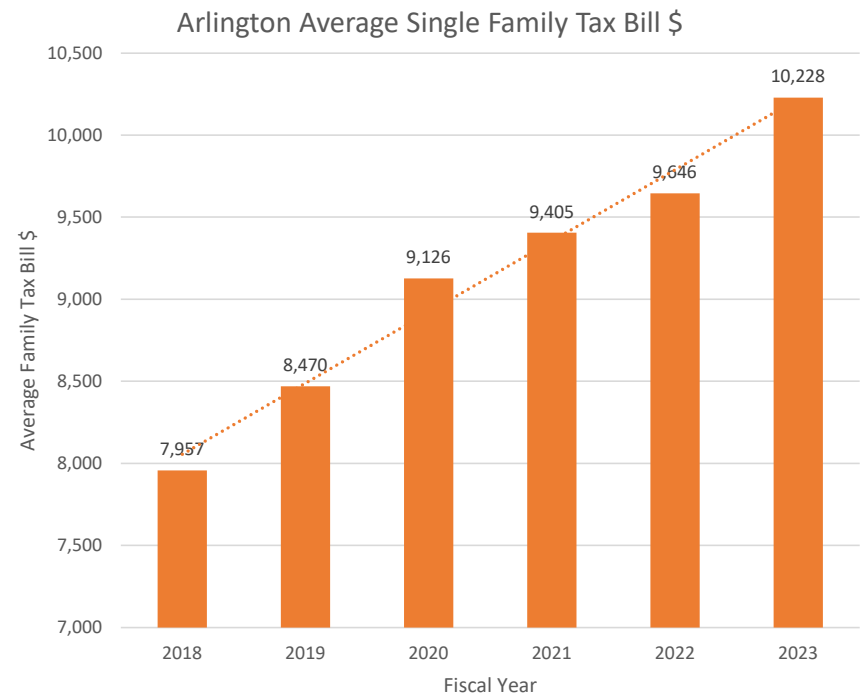
	FY 2023**	FY 2024**	FY 2025*	FY 2026*	FY 2027*	FY 2028*
Actual/Proj. Annual Growth	(189)	108	42	(9)	(17)	(45)
** Actual Growth - FY23 50% PPC of \$14,601 = \$7,300 X EG						
* Projected Growth - FY2024 through FY2028 Based on 50% of FY21 DESE Per Pupil Cost of \$17,854 = \$8,927 X Enrollment Growth						

Impact of LRP Proposed Spending Plan on Taxes

Presentation for the Finance Committee

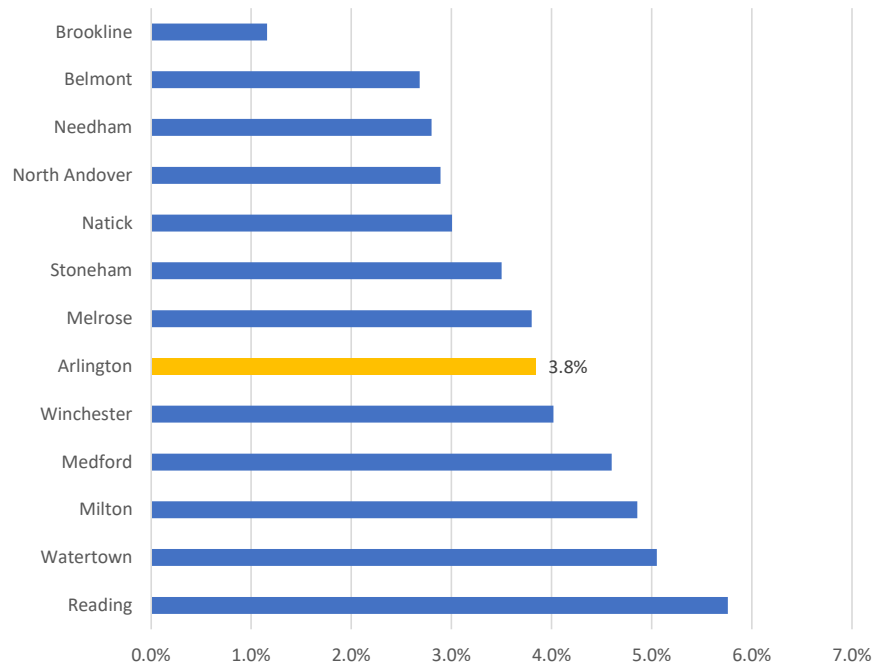
Arlington Residential Taxes

- The historic average annual growth rate in Arlington's average Single Family Tax Bill is 5.1% per year.
- The proposed override of \$7 million is \$464 which is an additional 4.5% increase.
- The average annual inflation rate from 2012 to 2022 is 2.44%



Per Capita Income Growth Is Only 3.8%

TM 12 Five Year Annual Growth Rate Income per Capita



- Five year income growth 2014-2019 is 3.8%
- Five year income growth 2017-2023 is also 3.8%
- Arlington's tax growth rate is 5.1%
- The increase from the proposed override will add 4.5% to the tax growth
- There will be additional increases in taxes as additional AHS debt comes on line

The Proposed Spend Independent of Deficit Reduction

Fiscal Year	2024	2025	2026	2027	2028
APS Adds	\$1,000,000	\$3,100,000	\$1,700,000	\$600,000	\$300,000
Town Adds		\$600,000			
Combined Adds	\$1,000,000	\$3,700,000	\$1,700,000	\$600,000	\$300,000
Total Adds	\$7,300,000				
School Impact @3.5%	\$1,000,000	\$1,035,000	\$1,071,225	\$1,108,718	\$1,147,523
		\$3,100,000	\$3,208,500	\$3,320,798	\$3,437,025
			\$1,700,000	\$1,759,500	\$1,821,083
				\$600,000	\$621,000
					\$300,000
Total School Impact	\$1,000,000	\$4,135,000	\$5,979,725	\$6,789,015	\$7,326,631
Total Town Impact @3.25%		\$600,000	\$619,500	\$639,634	\$660,422
Yearly Total Impact	\$1,000,000	\$4,735,000	\$6,599,225	\$7,428,649	\$7,987,053
Total Increase	\$27,749,927				
NPV	\$24,963,252				
Total Added Taxes Over Five Years					\$27,749,927
Cost/Household	66.35	314.15	437.84	492.87	529.92

FY 23 Budget	\$197,752,524
NPV % Increase over FY23	12.6%
FY 23 Tax Levy	\$149,169,849
NPV % Increase over FY23 Levy	16.7%



Town/School Compensation and Benefits Study

Arlington, Massachusetts

- FINAL REPORT

October 12, 2021

Submitted by:

Human Resources Services, Inc.

9 Bartlet Street, Suite 186

Andover, Massachusetts 01810

www.hrsconsultinginc.com

Table of Contents

1	Introduction and Overview.....	3
2	The Survey	6
3	Compensation and Classification	10
4	HRS ATTACHMENTS.....	13
	FINAL REPORT GRAPHICS.....	54

1 Introduction and Overview

Human Resources Services, Inc. (HRS) was commissioned by the Town of Arlington, Massachusetts to conduct an updated *Town/School Compensation and Benefits Study* in order to ensure competitive, fair and equitable compensation practices in the Town's organization. HRS was asked to conduct an independent evaluation of compensation and limited benefits. The consultants studied salaries/wages, certain benefits and other compensation for town/school positions, and total compensation for police and fire department positions. The scope of this study was shaped by the Town of Arlington's interest in understanding and comparing its total compensation, including benefits and pay, rather than simply pay; and also to conduct an all-inclusive town and school analysis and comparison within Arlington. Many organizations spend a great deal of time and money communicating their individual pay and benefits plans, but limit the resources and effort explaining the total rewards, or total compensation, package. The ability to effectively communicate the full value of total rewards packages can impact employee perception and appreciation of both benefits and compensation. This, in turn, can affect engagement and retention levels.

At the onset of this study, a project study team was formed to work with the HRS consultants and to ensure that accurate information and appropriate decisions and comparisons were made based upon the Town and School's requirements jointly, and also to ensure proper input to the consultants. The project study team also provided input regarding the Town's overall compensation philosophies, preferences, and needs of the specific areas to be studied. This team included the Town's Human Resources Director, Chief Financial Officer, and the School's Human Resources Director. The consultants also requested documentation about current compensation, benefits and classification/union programs, met with the team to discuss these offerings and discussed concerns to be addressed. Overall, approximately 130 Town of Arlington

benchmarked positions were studied. HRS consultants reviewed the Town's current job descriptions. The consulting team studied closely the departmental structures and jobs for both town and schools that make up the fabric of municipal operations.

The consulting team conducted a thorough review of the positions within the organization as they currently exist and have provided herein the detailed information on the methodology used, data and statistics, analysis, findings and recommendations. The analysis offered in this HRS Study will assist to increase the market competitiveness of the Town's compensation administration program within the regional and statewide marketplace.

Whenever a study seeks ways to improve or enhance systems, it is important to recognize what the organization has accomplished to date. Much credit must be given to the Town of Arlington, its management, superintendents, human resource directors and staff, for the efficiencies and levels of improvements to compensation administration programs to date. Human Resources Services' recommendations are a continuation of many existing policies to the next increment of operating efficiency and system excellence. Significant work is required to achieve these next incremental benefits and will require a concerted effort with Town and School officials, department heads, union representatives, and employees. The consultant team adhered to the following objectives:

1. Include all Town/School department positions identified by the Town and Schools
2. Evaluate the external competitiveness of the salary, wages, and benefits compared to the market.
3. Show other total compensation pay for public safety positions.
4. Provide total compensation charts for town and school positions.

5. Provide comparative graphics by each position.
6. Enable ongoing administration of the data provided, including union reviews and input.
7. Benchmarked positions to peer communities identified by the Town.

2 The Survey

A comprehensive custom wage and benefits survey was conducted as the major component of this Study. To measure the total compensation among the Town and School competitors for these positions studied, HRS distributed custom survey documents to comparable organizations jointly identified by the Town and Schools and HRS. The communities surveyed include *Belmont, Brookline, Medford, Melrose, Milton, Natick, Needham, North Andover, Reading, Stoneham, Watertown, and Winchester*. This survey document was designed to collect information regarding specific components of pay rates. Respondents were asked to provide information for those jobs that represent a best match to their Town/School positions. As needed, follow-up calls and emails were made to the comparable communities.

The Consultant Team met with the project team to develop a total compensation survey instrument. Comparable organizations responded to survey questions on salary/wages, benefits, other public safety compensation, and other school compensation. HRS met with the team to review draft data collected throughout the course of the study and analysis. A large volume of data was gathered for quantitative and qualitative results. Union contracts were gathered and analyzed to better understand the particulars of the wages, other pay, and benefits offered by the respective municipality or school district.

All of the comparative data is FY-2020 data information and are included as attachments to this report. Certain wage data may have been pro-rated for comparison purposes only. In the Comparative Data Charts attached to this report, in each cell, the top number indicates the minimum salary range for each position and the bottom number indicates the maximum salary range for each position. HRS also reported on the averages, medians, range, and 75th percentile of market;

and provided a variance comparison of Arlington to the Average for each position. For public safety, a total compensation comparison was conducted included all types of pay offered to those positions. For Police positions this included *maximum annual base pay, education pay @ Masters or maximum annual, quinn incentive/grandfathered employees, longevity @ 25 years, holiday pay, night differential, first responder/hazardous duty pay, EMT certification, defibrillator pay, clothing allowance, cleaning allowance, other pay, weekend differential*. For Fire positions this included *maximum annual base, EMT-B stipend, hazmat pay, associate's degree pay, education allowance, holiday pay, defibrillator pay, longevity @ 25 years, clothing and cleaning allowance, night differential, and other pay*. Maximum pay is typically used in the municipal compensation industry in this type of public safety analysis in order to show the potential remuneration at the maximum levels compared to other communities. Also maximums are considered more reliable as true comparisons as there is typically high levels of longevity in this profession.

The compensation structure for teachers pay also includes other types of compensation which is typical in similar public school organizations. Specifically, the categories of general compensation studied for these positions included minimum and maximum pay wage, but it also shows pay at the various levels, as follows: Teacher – BA Min, Teacher MA - Min, Teacher - MA Step 6, Teacher MA- Max (for Arlington this is step 13), Teacher-MA +15 Max, Teacher – MA +30 Max. The school teacher's salary schedules are set-up with *grades, steps and lanes*. In many respects, they are three dimensional because the pay rates are determined by various factors; *position rank, education level, and longevity*. So a teacher's step and grade with an MA +15 is different from a teacher's step and grade with a MA +30.

HRS gathered and analyzed all union contracts thoroughly. Throughout the study these documents were reviewed multiple times by HRS consultants to ensure the most accuracy as possible. Follow-up was also conducted with the various communities as needed on multiple occasions. As a final step, the union leaders in

Arlington were given an opportunity to review and comment on HRS' findings. HRS commends the Town of Arlington for this very open, communicative and transparent effort. With the Fire Union, three scenarios, the Town, HRS, and the Fire Union, were compared, and it was determined to go with the Fire Union analysis. As we stated, HRS compared and measured the pay rates among the Town of Arlington's local government competitors for these positions. More specifically, the Consultants systematically gathered and analyzed collective bargaining agreements, memoranda of agreements, JLMC decisions, salary schedules, and other contract materials and information from the comparable communities; follow-up discussion was also conducted with the communities to verify data and the application of compensation policies, such as longevity structure or educational structure as it relates to pay. The Town's and School's Human Resources Departments, Town/School Management, in collaboration with the various Town/School union leaders greatly assisted the Consultants in gathering and collecting the information and follow-up information needed for this analysis. This was truly a team effort; consultants, human resources/management, and union.

For each position analyzed, data points were collected from the labor market. The data points indicate the amount of salary information for each position surveyed. In some instances: (1) the organization did not have a comparable position; or (2) the consultants determined that the position was not comparable to the Town and School positions in Arlington. HRS used professional discretionary judgment when they compared positions to the comparable data. In some cases it was determined that less data was more, if it offered better comparative information. Also, the positions were benchmarked against other positions in the same job family series. This market analysis and information provides the Town and Schools with benchmark salary data to set the parameters for strategic compensation decisions and policy.

HRS conducted a benefits survey as part of the study. For general government employees it included the following:

- Health Insurance
- Health Insurance (Retiree)
- Health Reimbursement Account
- Longevity Program (5 – 25 years of service)
- Maximum Vacation Benefit

For Police:

- Analysis of Educational Incentive Programs

For Teachers:

- Longevity Benefits Program (5 – 25 years of service)

3 Compensation and Classification

It is important to note that this analysis is a snapshot of the market. Comparing positions to positions for compensation comparisons. It did not include a job analysis/job audit, internal equity analysis, or considerations for overtime eligible positions. For example, a supervisor in one town may be eligible for overtime, whereas in another community the supervisor may be exempt. Whether a position is exempt or non-exempt has a bearing on total compensation. The study is simply a data analysis and does not include pay equity considerations. The Town may want to consider studying positions, classification plans, and salary and equity further.

HRS recommends that the Town consider looking at its internal equity among positions, to complement the market comparability analysis that they have done so well. As the economy continues to change, the Town of Arlington may find the need to review not only its compensation, but also their internal equity and classification program to ensure that grades/ranges are competitive in order to attract and retain the necessary talent to provide vital municipal and school services; and to ensure there is no compression in the plans. The compensation and classification plan is the foundation for the personnel system and also addresses job analysis, job descriptions, ADA, FLSA, comparable worth, and internal pay equity. It also looks at job series, career ladders, and ensures that the salary schedules in their totality match the market. A comprehensive compensation and classification study should be conducted every ten years to ensure internal and external equity. Over time jobs change, skill requirements change, departments, organizations, and staffing change; and all of this has an impact on the pay that is necessary to attract talent for positions. These studies will often assist with employee morale too. Pay schedules can also be developed and maintained based on the Town's chosen compensation philosophy. Finally, the Town should also determine whether or not it has the ability to implement other compensation practices, such as the potential for additional rewards based on performance, skill attainment, or other factors.

4 HRS ATTACHMENTS

SALARY DATA BY COMMUNITY

Reference 7

	ARLINGTON - TOWN	FY20	FY20	FY20	FY20	FY20	FY20 Act.	FY20	FY20	FY20	FY20	FY20	FY20	FY20
	POSITION TITLE	Arlington	Belmont	Brookline	Medford	Melrose	Milton	Natick	Needham	North Andover	Reading	Stoneham	Watertown	Winchester
	ASSESSING													
1	Director of Assessment	87,079 125,834	84,859 112,634	103,951 122,449	101,140 118,248	88,104 97,069	109,718	75,000 125,000	96,680 119,892	94,960 113,952	regional	80,387 95,511	88,465 115,654	76,860 108,920
	COMPTROLLER													
2	Assistant Comptroller	64,223 84,761	66,717 95,301	85,778 97,054	68,276 79,768	67,254 86,426		75,000 125,000	66,300 83,109	50,640 60,767	59,319 75,231			70,510 99,925
3	Comptroller/Town Accountant/Auditor	96,484 139,424	84,859 121,062	103,951 122,449	see Fin Dir	see Fin Dir	see Fin Dir	100,000 145,000	96,680 119,892		see Fin Dir		128,048	107,862 124,318
	DEPARTMENT OF PUBLIC WORKS													
4	Assistant Public Works Director	75,729 97,987	90,409 128,945		111,760 123,799	93,741 120,458	109,718		112,303 139,248	86,327 103,593	92,643 117,478	91,360 108,557		
5	DPW Operations Manager	76,096 100,433	77,547 93,412	82,479 93,321		71,924 92,422	77,270			86,327 103,593				76,860 108,920
6	Forestry Supervisor (or Superintendent)	59,952 79,127		66,645 70,000					96,680 119,892		83,325 99,486			
7	Grounds Maintenance Worker	37,856 47,258	34,624 41,689		46,540 50,648	43,280 60,216					38,542 40,477	52,572 59,921	43,111 50,996	
8	Highway Supervisor (or Superintendent)	64,223 84,761		112,267 132,245	85,384 96,928		69,423		96,680 119,892	71,345 85,614	83,325 99,486		74,030 91,051	
9	Junior Civil Engineer	57,095 74,890		72,496 82,056	77,324 86,892	44,612 64,864					40,872 51,730			
10	Motor Equipment Operator I	41,725 51,938	38,210 46,018		50,544 53,040		48,885		42,453 52,146	39,562 43,534	38,542 40,477			45,219 53,872
11	Motor Equipment Operator II	43,014 53,456	41,795 50,324		52,104 54,496	45,518 64,174			45,490 55,578		44,533 55,286	53,723 62,623		46,987 56,014
12	Motor Equipment Operator III	47,070 58,448	45,381 54,674		53,872 57,668	48,055 66,609			48,381 59,301		50,086 62,192	56,110 65,463	56,516 66,845	48,693 57,990
13	Motor Equipment Repair Worker	49,171 60,986	56,095 67,594		53,872 62,192	45,518 64,174			51,917 63,378		57,595 71,531			48,693 57,990
14	Parks Supervisor (or Superintendent)	59,952 79,127	84,858 121,062	112,267 132,245	69,056 77,116	83,284 107,020	66,711		96,680 119,892		83,325 99,486		74,030 91,051	
15	Public Works Director	106,132 153,365	118,857 168,900	140,115 165,048	124,824 140,277	125,447 159,603	144,427	100,000 145,000	127,877 158,554	126,391 151,669	112,091 142,147	108,593 129,082	102,126 133,513	99,535 141,052
16	Senior Civil Engineer	66,472 87,730	73,965 89,092	83,300 94,196	85,384 96,928	58,783 75,528	78,672		60,372 75,738	64,858 77,831	72,488 91,749			
17	Supervisor of Motor Equipment Repair	59,952 79,127		70,144 73,674	67,756 96,928	53,517 74,157	91,506		81,082 100,536		see Highway Super	58,317 68,084		62,585 85,255
18	Town Engineer	88,324 114,283		112,267 132,245	119,280 134,025	95,181 122,308	109,027		112,303 139,248		97,490 116,397		88,805 116,099	76,860 108,920
19	Tree Climber	47,070 58,448			53,872 57,668				48,381 59,301	46,717 50,981	44,533 55,286			48,693 57,990
20	Water Account Clerk	40,215 53,048				35,561 51,704	74,605			37,148 46,683				
21	Water Supervisor (or Superintendent)	64,223 84,761	84,858 121,062	112,267 132,245	68,068 76,544		78,672		96,680 119,892	64,002 70,283	83,325 99,486		77,361 95,147	62,585 85,255
	Arlington Study	49,171	45,381		53,872	49,356			48,381	42,099			HRC, Inc.	

SALARY DATA BY COMMUNITY

Reference 7

	ARLINGTON - TOWN	FY20	FY20	FY20	FY20	FY20	FY20 Act.	FY20	FY20	FY20	FY20	FY20	FY20	FY20
	POSITION TITLE	Arlington	Belmont	Brookline	Medford	Melrose	Milton	Natick	Needham	North Andover	Reading	Stoneham	Watertown	Winchester
		60,986	54,674		57,668	69,393			59,301	46,280				57,990
23	Working Foreman (Tree, Highway, Water, Sewer)	50,669 62,774	59,659 71,879		69,056 77,116	49,356 69,393						60,937 71,200		52,874 63,190
24	Working Foreman (Bldg Trades)	49,171 60,986	59,659 71,879		67,756 75,660	49,356 69,393	65,209		56,035 68,453	46,717 50,981	57,595 71,531			52,874 63,190
	FACILITIES													
25	Electrician	50,669 62,774		65,300 68,626		49,356 69,393	59,685		65,832 79,248					54,064 73,483
26	Plumber	50,669 62,774		65,300 68,626		49,356 69,393			65,832 79,248					54,064 73,483
	Director of Facilities	106,132 153,365	110,792 157,888			95,181 122,308	126,411							
27	Supervisor of Building Maintenance	59,952 79,127			85,384 96,928			100,000 145,000	112,303 139,248	78,479 94,175	112,091 142,147		74,030 91,051	59,604 81,231
28	Supervisor of Custodians	64,223 84,761		65,300 68,626	60,736 68,640									
	INSPECTIONS													
29	Director of Inspections/Building Commissioner Director of Inspectional Services	96,484 139,424		126,765 149,323	93,704 109,512	71,924 92,422	109,718	75,000 125,000	96,680 119,892	78,479 94,175	78,956 100,133	78,811 93,639	77,361 95,147	76,860 108,920
30	Building Inspector	59,952 79,127	69,003 83,110	78,751 82,714			88,000	60,000 105,000	70,720 88,650	53,601 64,322		59,490 70,667	62,079 76,352	59,604 81,231
31	Inspector of Wires	62,053 81,896		82,099 86,230	84,188 92,872	58,094 64,006	53,512		60,372 75,738	44,117 55,458	53,918 68,387		70,840 87,128	56,764 77,268
32	Plumbing & Gas Inspector	62,053 81,896		82,099 86,230	84,188 92,872	51,820 57,094	54,048		60,372 75,738	33,088 41,594	53,918 68,387		70,841 87,128	56,764 77,268
	HEALTH AND HUMAN SERVICES													
33	Council on Aging Director	70,458 92,995	84,858 121,062	99,707 117,450	78,624 92,040	80,801 89,023	83,692	75,000 125,000	96,680 119,892	64,858 77,831	65,247 82,758	66,337 78,811	66,861 87,410	70,510 99,925
34	Director of Health and Human Services	87,079 125,834							112,303 139,248					
35	Director of Public Health	70,119 90,730	90,409 128,945	117,375 138,262	101,140 118,248	71,924 92,422	100,702	75,000 125,000		74,345 85,614		66,337 78,811	88,805 116,099	70,510 99,925
36	Director of Veterans Services	57,371 75,721	52,750 76,000	85,778 97,054	68,276 79,768	72,464 79,838		60,000 105,000		53,601 64,322	53,918 68,387	45,416 53,943	66,861 87,410	stipend
37	Geriatric Nurse (or Public Health Nurse)	61,752 79,904	46,498 66,513	104,997	67,184 75,556	44,612 64,864		60,000 105,000	66,300 83,109			57,993 68,699	62,079 76,352	59,604 81,231
	HUMAN RESOURCES													
38	Assistant Director of Human Resources	61,752 79,904		85,778 97,054		67,254 86,426			66,300 83,109					
39	Benefits Administrator	52,033 67,329	49,815 71,300	60,535 68,492	58,450 64,656			60,000 105,000	54,990 68,991	53,601 64,322		54,093 64,311	45,617 56,105	54,064 73,483
40	Director of Human Resources	87,079 125,834	103,515 147,555	117,375 138,262	73,424 87,464	87,448 112,372	117,000	100,000 145,000	104,491 129,582	78,479 94,175	78,956 100,133	75,698 89,980	77,559 101,396	76,860 108,920

SALARY DATA BY COMMUNITY

	ARLINGTON - TOWN	FY20	FY20	FY20	FY20	FY20	FY20 Act.	FY20	FY20	FY20	FY20	FY20	FY20	FY20
	POSITION TITLE	Arlington	Belmont	Brookline	Medford	Melrose	Milton	Natick	Needham	North Andover	Reading	Stoneham	Watertown	Winchester
	LEGAL													
41	Paralegal	57,095 73,877		55,534 73,972	47,684 52,364	51,435 66,087								
42	Town Counsel	106,132 153,365		136,907 161,269	115,193 131,925	144,000 159,818				104,455 125,346				
	LIBRARY													
43	Adult Services Librarian	52,536 65,523	54,509 65,354	54,964 78,006	49,874 60,669		78,377		54,990 68,991	41,262 49,413			49,623 59,303	51,489 70,171
44	Assistant Library Director	73,476 91,636		117,375 138,262	70,976 86,958	67,254 86,426	86,578		71,058 89,174	58,963 70,755	71,780 91,026	59,144 70,298		70,510 99,925
45	Branch Librarian	59,213 73,849									53,918 68,387			
46	Children's Librarian	52,536 65,523	54,509 65,354	54,964 78,006	49,874 60,669		67,850		54,990 68,991		59,319 75,231		49,623 59,303	51,489 70,171
47	Head of Adult Services	65,022 81,093	66,770 80,073		53,943 65,641				60,372 75,738	45,065 53,937				59,604 81,231
48	Head of Children's Services	65,022 81,093	63,775 76,478		53,943 65,641				60,372 75,738	45,065 53,937	71,780 91,026	52,327 62,200		59,604 81,231
49	Head of Technical Services	59,213 73,849	66,770 80,073		53,943 65,641		67,850		60,372 75,738	45,065 53,937	71,780 91,026	53,898 63,980		59,604 81,231
50	Head of Technology	65,022 81,093	63,775 76,478	85,778 97,054	58,340 71,027		67,850		60,372 75,738	45,065 53,937				59,604 81,231
51	Library Assistant	33,182 43,950	33,439 40,228	36,922 43,252	42,618 51,875	39,689 51,244	57,471		40,872 51,285	34,320 43,076	36,836 46,703	40,198 47,740	37,593 44,928	
52	Library Director	96,484 139,424	84,858 121,062	117,375 138,262	94,512 113,005	66,595 85,574	120,253	75,000 125,000	96,680 119,892	78,479 94,175	95,531 121,154	75,698 89,980	88,805 116,099	76,860 108,920
	MULTI-GENERAL													
53	Office Manager	52,808 69,701	48,774 69,787	60,832 67,652	57,283 62,958	42,358 61,587	66,799		48,750 61,172	35,783 44,948	65,247 82,758	66,271 78,775	51,277 64,024	
54	Principal Clerk	41,722 55,010	39,658 56,808	51,684 57,542	47,630 52,297	35,561 51,704	63,207		40,872 51,285	37,148 46,683		39,400 46,793	45,617 56,105	
55	Senior Clerk	38,026 50,460	28,330 47,775	46,013 52,559	38,242 43,281	33,563 48,777	67,690		37,304 46,820			38,445 45,657		
	PLANNING													
56	Economic Development Coordinator	75,729 97,987		70,608 79,890			77,932		66,300 83,109					
57	Director of Planning & Development	106,132 153,365	118,547 168,900	126,765 149,323	108,004 124,800	87,448 112,372	106,523	100,000 145,000	104,491 129,582	78,479 94,175	78,956 100,133	88,784 105,537	88,805 116,099	76,860 108,920

SALARY DATA BY COMMUNITY

	ARLINGTON - TOWN	FY20	FY20	FY20	FY20	FY20	FY20 Act.	FY20	FY20	FY20	FY20	FY20	FY20	FY20
	POSITION TITLE	Arlington	Belmont	Brookline	Medford	Melrose	Milton	Natick	Needham	North Andover	Reading	Stoneham	Watertown	Winchester
	PUBLIC SAFETY													
58	Public Safety Dispatcher	47,070 58,448	45,442 57,768	52,348 54,700			52,471			41,288 52,707		42,220 48,928	49,815 61,268	44,075 60,070
	RECREATION													
59	Director of Recreation	87,079 125,834	84,858 121,062	117,375 138,262	80,548 94,224	83,284 107,020	80,270	75,000 125,000	96,680 119,892	78,479 94,175	65,247 82,758	75,698 89,480	77,559 101,396	70,510 99,925
	TECHNOLOGY													
60	Chief Technology Officer	106,132 153,365	74,548 106,422	136,907 161,269	93,704 109,512	105,328 134,006		100,000 145,000	104,491 129,582	104,455 114,900	92,643 117,478	104,934	77,559 101,396	76,860 108,920
61	Assistant Director of Technology	81,030 104,848		112,625 127,430		67,254 86,426	97,000	60,000 105,000	81,471 102,200	64,858 71,344				
62	Desktop Support Technician	59,952 79,127	48,773 69,786					48,000 80,000	64,397 80,787	43,430 51,117	53,918 68,387	50,002 59,436		
63	MUNIS Project Manager	75,729 97,987		85,778 97,054					66,300 83,109		65,247 82,758			
64	Network Support	59,952 79,127	55,515 79,394	85,778 97,054	68,068 76,544			48,000 80,000			65,247 82,758			59,348 84,106
65	Systems Analyst	75,729 97,987	59,479 84,989	85,778 97,054		56,060 72,036		48,000 80,000	54,990 68,991	53,601 64,322			70,811 87,128	
	TOWN CLERK													
66	Assistant Town Clerk	45,864 60,536	66,717 95,302	85,778 97,054	63,544 75,660	47,186 60,634	75,338		54,990 68,991	50,650 60,767	49,023 62,166			51,489 70,171
67	Town Clerk			99,707 117,450	101,140 118,248	71,924 92,422	103,517			71,345 85,614	71,780 91,026	79,111	77,599 101,396	76,860 108,920
	TOWN MANAGER													
68	Finance Director	103,132 153,365	84,858 121,062	136,907 161,269	108,004 124,800	125,447 159,603	119,000	125,000 165,000	127,877 158,554	104,455 114,900	95,531 121,154			
69	Public Information Officer	81,030 104,848						60,000 105,000	71,058 89,174					
70	Purchasing Agent	75,729 97,987			86,736 100,776		54,748	60,000 105,000	71,058 89,174		71,780 91,026		66,681 87,410	
	TREASURER/COLLECTOR													
71	Deputy Treasurer	70,458 92,995	70,385 84,773	85,778 97,054	68,276 79,768	67,254 86,426	75,338	60,000 105,000	66,300 83,109		59,319 75,231	60,120 71,420	66,861 87,410	64,691 91,672
72	Treasurer/Collector	96,484 139,424	105,531	see Fin Dir	101,140 118,248	87,448 112,372	103,517	75,000 125,000	96,680 119,892	71,245 84,614	78,956 100,133	88,784 105,537	88,805 116,099	76,860 108,920

SUMMARY COMPOSITE SALARY DATA

Reference 7

	ARLINGTON - TOWN	FY20	Comp	Comp	Comp	Comp	75th Percent	Percent ARLINGTON Data
	POSITION TITLE	Arlington	Data Points	Average	Lo-Hi Range	Median	of Market	Higher/Lower than Avg.
	ASSESSING							
1	Director of Assessment	87,079 125,834	10 11	89,041 112,641	75,000 125,000	88,285 113,952	96,250 119,070	-2.3% 10.5%
	COMPTROLLER							
2	Assistant Comptroller	64,223 84,761	9 9	67,755 89,176	50,640 125,000	67,254 86,426	70,510 97,054	-5.5% -5.2%
3	Comptroller/Town Accountant/Auditor	96,484 139,424	4 7	96,373 124,090	84,859 145,000	98,340 122,449	100,988 126,183	0.1% 11.0%
	DEPARTMENT OF PUBLIC WORKS							
4	Assistant Public Works Director	75,729 97,987	7 8	96,935 118,975	86,327 139,248	92,643 118,968	102,751 125,086	-28.0% -21.4%
5	DPW Operations Manager	76,096 100,433	5 6	79,027 94,823	71,924 108,920	77,547 93,367	82,479 101,048	-3.9% 5.6%
6	Forestry Supervisor (or Superintendent)	59,952 79,127	3 3	82,217 96,459	66,645 119,892	83,325 99,486	90,003 109,689	-37.1% -21.9%
7	Grounds Maintenance Worker	37,856 47,258	6 7	43,112 50,744	34,624 60,216	43,196 50,996	45,725 55,592	-13.9% -7.4%
8	Highway Supervisor (or Superintendent)	64,223 84,761	6 7	87,172 99,234	71,345 132,245	84,355 96,928	93,856 109,689	-35.7% -17.1%
9	Junior Civil Engineer	57,095 74,890	4 4	58,826 71,386	40,872 86,892	58,554 73,460	73,703 83,265	-3.0% 4.7%
10	Motor Equipment Operator I	41,725 51,938	6 8	42,422 48,344	38,210 53,872	41,007 48,833	44,528 52,369	-1.7% 6.9%
11	Motor Equipment Operator II	43,014 53,456	7 8	47,164 56,244	41,795 64,174	45,518 55,432	49,546 57,667	-9.6% -5.2%
12	Motor Equipment Operator III	47,070 58,448	8 9	50,887 61,179	45,381 66,845	49,389 59,872	54,432 65,463	-8.1% -4.7%
13	Motor Equipment Repair Worker	49,171 60,986	6 7	52,282 63,992	45,518 71,531	52,894 63,378	55,539 65,884	-6.3% -4.9%
14	Parks Supervisor (or Superintendent)	59,952 79,127	7 8	86,214 101,823	69,056 132,245	83,325 103,253	90,769 120,185	-43.8% -28.7%
15	Public Works Director	106,132 153,365	11 12	116,896 148,273	99,535 168,900	118,857 144,714	125,919 158,816	-10.1% 3.3%
16	Senior Civil Engineer	66,472 87,730	7 8	71,307 84,967	58,783 96,928	72,488 83,882	78,633 92,361	-7.3% 3.1%
17	Supervisor of Motor Equipment Repair	59,952 79,127	6 7	65,567 84,306	53,517 100,536	65,171 85,255	69,547 94,217	-9.4% -6.5%
18	Town Engineer	88,324 114,283	7 8	100,312 122,284	76,860 139,248	97,490 119,353	112,285 132,690	-13.6% -7.0%
19	Tree Climber	47,070 58,448	5 5	48,439 56,245	44,533 59,301	48,381 57,668	48,693 57,990	-2.9% 3.8%
20	Water Account Clerk	40,215 53,048	2 3	36,355 57,664	35,561 74,605	36,355 51,704	36,751 63,155	9.6% -8.7%
21	Water Supervisor (or Superintendent)	64,223 84,761	8 9	81,143 97,621	62,585 132,245	80,343 95,147	87,814 119,892	-26.3% -15.2%
22	Water Systems Maintenance Craftsman	49,171	6	47,964	42,099	48,537	49,190	2.5%

SUMMARY COMPOSITE SALARY DATA

Reference 7

	ARLINGTON - TOWN	FY20	Comp	Comp	Comp	Comp	75th Percent	Percent ARLINGTON Data
	POSITION TITLE	Arlington	Data Points	Average	Lo-Hi Range	Median	of Market	Higher/Lower than Avg.
		60,986	6	57,551	69,393	57,829	58,973	5.6%
23	Working Foreman (Tree, Highway, Water, Sewer)	50,669 62,774	5 5	58,376 70,556	49,356 77,116	59,659 71,200	60,937 71,879	-15.2% -12.4%
24	Working Foreman (Bldg Trades)	49,171 60,986	7 8	55,713 67,037	46,717 75,660	56,035 68,923	58,627 71,618	-13.3% -9.9%
	FACILITIES							
25	Electrician	50,669 62,774	4 5	58,638 70,087	49,356 79,248	59,682 69,393	65,433 73,483	-15.7% -11.6%
26	Plumber	50,669 62,774	4 4	58,638 72,688	49,356 79,248	59,682 71,438	65,433 74,924	-15.7% -15.8%
	Director of Facilities	106,132 153,365	2 3	102,987 135,536	95,181 157,888	102,987 126,411	106,889 142,150	3.0% 11.6%
27	Supervisor of Building Maintenance	59,952 79,127	7 7	88,842 112,826	59,604 145,000	85,384 96,928	106,046 140,698	-48.2% -42.6%
28	Supervisor of Custodians	64,223 84,761	2 2	63,018 68,633	60,736 68,640	63,018 68,633	64,159 68,637	1.9% 19.0%
	INSPECTIONS							
29	Director of Inspections/Building Commissioner	96,484	10	85,454	71,924	78,645	90,017	11.4%
	Director of Inspectional Services	139,424	11	108,898	149,323	108,920	114,805	21.9%
30	Building Inspector	59,952 79,127	8 9	64,156 82,227	53,601 105,000	61,040 82,714	69,432 88,000	-7.0% -3.9%
31	Inspector of Wires	62,053 81,896	8 9	63,799 73,400	44,117 92,872	59,233 75,738	73,655 86,230	-2.8% 10.4%
32	Plumbing & Gas Inspector	62,053 81,896	8 9	61,636 71,151	33,088 92,872	58,568 75,738	73,656 86,230	0.7% 13.1%
	HEALTH AND HUMAN SERVICES							
33	Council on Aging Director	70,458 92,995	11 12	77,226 97,908	64,858 125,000	75,000 90,532	82,830 118,061	-9.6% -5.3%
34	Director of Health and Human Services	87,079 125,834	1 1	112,303 139,248	112,303 139,248	112,303 139,248	112,303 139,248	-29.0% -10.7%
35	Director of Public Health	70,119 90,730	9 10	83,983 108,403	66,337 138,262	75,000 108,401	90,409 123,312	-19.8% -19.5%
36	Director of Veterans Services	57,371 75,721	9 9	62,118 79,080	45,416 105,000	60,000 79,768	68,276 87,410	-8.3% -4.4%
37	Geriatric Nurse (or Public Health Nurse)	61,752 79,904	8 9	58,034 80,702	44,612 105,000	59,802 76,352	63,134 83,109	6.0% -1.0%
	HUMAN RESOURCES							
38	Assistant Director of Human Resources	61,752 79,904	3 3	73,111 88,863	66,300 97,054	67,254 86,426	76,516 91,740	-18.4% -11.2%
39	Benefits Administrator	52,033 67,329	9 9	54,574 70,740	45,617 105,000	54,093 68,492	58,450 71,300	-4.9% -5.1%
40	Director of Human Resources	87,079 125,834	11 12	88,528 114,320	73,424 147,555	78,956 110,646	101,758 131,752	-1.7% 9.2%

SUMMARY COMPOSITE SALARY DATA

	ARLINGTON - TOWN	FY20	Comp	Comp	Comp	Comp	75th Percent	Percent ARLINGTON Data
	POSITION TITLE	Arlington	Data Points	Average	Lo-Hi Range	Median	of Market	Higher/Lower than Avg.
	LEGAL							
41	Paralegal	57,095 73,877	3 3	51,551 64,141	47,684 73,972	51,435 66,087	53,485 70,030	9.7% 13.2%
42	Town Counsel	106,132 153,365	4 4	125,139 144,590	104,455 161,269	126,050 145,872	138,680 160,181	-17.9% 5.7%
	LIBRARY							
43	Adult Services Librarian	52,536 65,523	7 8	50,959 66,286	41,262 78,377	51,489 67,173	54,737 72,130	3.0% -1.2%
44	Assistant Library Director	73,476 91,636	8 9	73,382 91,045	58,963 138,262	70,743 86,958	71,239 91,026	0.1% 0.6%
45	Branch Librarian	59,213 73,849	1 1	53,918 68,387	53,918 68,387	53,918 68,387	53,918 68,387	8.9% 7.4%
46	Children's Librarian	52,536 65,523	7 8	53,538 68,197	49,623 78,006	54,509 68,421	54,977 71,436	-1.9% -4.1%
47	Head of Adult Services	65,022 81,093	5 5	57,151 71,324	45,065 81,231	59,604 75,738	60,372 80,073	12.1% 12.0%
48	Head of Children's Services	65,022 81,093	7 7	58,124 72,322	45,065 91,026	59,604 75,738	62,074 78,855	10.6% 10.8%
49	Head of Technical Services	59,213 73,849	7 8	58,776 72,434	45,065 91,026	59,604 71,794	63,571 80,363	0.7% 1.9%
50	Head of Technology	65,022 81,093	6 7	62,156 74,759	45,065 97,054	59,988 75,738	62,924 78,855	4.4% 7.8%
51	Library Assistant	33,182 43,950	9 10	38,054 47,780	33,439 57,471	37,593 47,222	40,198 51,275	-14.7% -8.7%
52	Library Director	96,484 139,424	11 12	86,399 112,781	66,595 138,262	84,858 117,996	95,022 121,085	10.5% 19.1%
	MULTI-GENERAL							
53	Office Manager	52,808 69,701	9 10	52,953 66,046	35,783 82,758	51,277 65,412	60,832 69,253	-0.3% 5.2%
54	Principal Clerk	41,722 55,010	8 9	42,196 53,603	35,561 63,207	40,265 52,297	46,120 56,808	-1.1% 2.6%
55	Senior Clerk	38,026 50,460	6 7	36,983 50,366	28,330 67,690	37,773 47,775	38,394 50,668	2.7% 0.2%
	PLANNING							
56	Economic Development Coordinator	75,729 97,987	2 3	68,454 80,310	66,300 83,109	68,454 79,890	69,531 81,500	9.6% 18.0%
57	Director of Planning & Development	106,132 153,365	11 12	96,104 121,780	76,860 168,900	88,805 114,236	106,248 133,437	9.4% 20.6%

SUMMARY COMPOSITE SALARY DATA

	ARLINGTON - TOWN	FY20	Comp	Comp	Comp	Comp	75th Percent	Percent ARLINGTON Data
	POSITION TITLE	Arlington	Data Points	Average	Lo-Hi Range	Median	of Market	Higher/Lower than Avg.
	PUBLIC SAFETY							
58	Public Safety Dispatcher	47,070 58,448	6 7	45,865 55,416	41,288 61,268	44,758 54,700	48,722 58,919	2.6% 5.2%
	RECREATION							
59	Director of Recreation	87,079 125,834	11 12	82,294 104,455	65,247 138,262	78,479 100,661	84,071 120,185	5.5% 17.0%
	TECHNOLOGY							
60	Chief Technology Officer	106,132 153,365	10 11	96,650 121,220	74,548 161,269	96,852 114,900	104,482 131,794	8.9% 21.0%
61	Assistant Director of Technology	81,030 104,848	5 6	77,242 98,233	60,000 127,430	67,254 99,600	81,471 104,300	4.7% 6.3%
62	Desktop Support Technician	59,952 79,127	6 6	51,420 68,252	43,430 80,787	49,388 69,087	52,939 77,447	14.2% 13.7%
63	MUNIS Project Manager	75,729 97,987	3 3	72,442 87,640	65,247 97,054	66,300 83,109	76,039 90,082	4.3% 10.6%
64	Network Support	59,952 79,127	6 6	63,659 83,309	48,000 97,054	62,298 81,379	67,363 83,769	-6.2% -5.3%
65	Systems Analyst	75,729 97,987	7 7	61,246 79,217	48,000 97,054	56,060 80,000	65,145 86,059	19.1% 19.2%
	TOWN CLERK							
66	Assistant Town Clerk	45,864 60,536	8 9	58,672 74,009	47,186 97,054	53,240 70,171	64,337 75,660	-27.9% -22.3%
67	Town Clerk	96,555	7 10	81,479 99,874	71,345 118,248	76,860 101,215	88,653 107,569	-3.4%
	TOWN MANAGER							
68	Finance Director	103,132 153,365	8 9	113,510 138,371	84,858 165,000	116,502 124,800	126,055 159,603	-10.1% 9.8%
69	Public Information Officer	81,030 104,848	2 2	65,529 97,087	60,000 105,000	65,529 97,087	68,294 101,044	19.1% 7.4%
70	Purchasing Agent	75,729 97,987	5 6	71,251 88,022	60,000 105,000	71,058 90,100	71,780 98,339	5.9% 10.2%
	TREASURER/COLLECTOR							
71	Deputy Treasurer	70,458 92,995	10 11	66,898 85,200	59,319 105,000	66,581 84,773	68,021 89,541	5.1% 8.4%
72	Treasurer/Collector	96,484 139,424	9 11	84,991 109,078	71,245 125,000	87,448 108,920	88,805 117,174	11.9% 21.8%

SALARY DATA BY COMMUNITY

Reference 7

	ARLINGTON - SCHOOL POSITION TITLE	FY20 Arlington	FY20 Belmont	FY20 Brookline	FY20 Medford	FY20 Melrose	FY20 Milton	FY20 Natick	FY20 Needham	FY20 North Andover	FY20 Reading	FY20 Stoneham	FY20 Watertown	FY20 Winchester
	Teachers					FY19	FY19							
1	Teacher - BA Min	48,494	51,017	54,148	52,373	46,836	49,078	48,480	50,841	48,234	50,369	45,996	53,397	48,984
2	Teacher - MA Min	51,789	54,776	60,342	57,158	51,435	53,142	53,327	54,652	53,850	54,062	49,593	57,199	56,387
3	Teacher - MA Step 6	63,319	67,865	74,616		62,062	68,362	64,881	68,976	64,072	65,646	59,730	67,935	68,376
4	Teacher - MA Max (Step 13 in Arlington)	87,914	99,718	100,704	89,822	76,122	93,297	86,273	95,762	85,369	86,163	81,930	92,588	89,059
5	Teacher - MA + 15 Max	88,451	101,963		91,684		96,600	90,585	98,066	87,094		83,261	95,362	91,816
6	Teacher - MA + 30 Max	90,925	104,668	108,117	93,546	79,451	98,258	94,898	101,010	89,705	87,714	87,138	98,226	97,905
	Paraprofessionals													
7	Teaching Assistant	15.47 17.17	15.54 20.81	19.89 24.94			14.41 27.68		17.22 23.10		14.96 20.64	16.41 23.04	21.91 28.54	21.98 25.48
8	Tutor	22.54 28.58	19.01 28.04	25.00 25.00			14.41 29.89		25.99 33.90	36.00	16.19 19.83	51.50	30.00	
	Principals and Administration													
9	Assistant Principal	103,460 104,942	92,207 104,612	123,000 123,000		88,880 103,153		114,725 114,725	89,523 129,345	104,000 104,000	100,000 120,374	99,011 121,247	92,738 117,907	108,150 126,093
10	Assistant Superintendent of Schools	156,060 156,060	161,360 161,360	170,000 199,000		135,349 135,349	147,374 147,374	153,500 153,500		147,000 147,000	148,625 148,625	137,177 147,013	115,389 115,389	159,573 159,573
11	Chief Financial Officer/Business Manager	134,640 134,640	157,654 157,654			137,327 137,327	148,110 148,110	142,704 142,704	177,318 177,318	156,000 156,000	149,000 149,000	98,001 98,001	142,830 142,830	144,256 144,256
12	Curriculum Director/Coordinator	101,352 110,000	see Asst Superintendent	67,408 136,338		135,349 135,349	132,600 132,600		136,149 136,149	102,000 102,000	96,350 102,500	137,177 137,177	83,465 118,550	
13	Dean	101,352 125,296		122,000 143,000				110,082 110,082					92,738 117,907	
14	Director of Community Education	105,000 105,000								81,200 81,200	86,500 86,500		84,870 84,870	
15	Director of Transportation	86,595 86,595		64,000 81,000					94,354 107,884	71,400 71,400				
16	Elementary School Principal	118,830 128,058	126,684 138,001	127,500 148,875		100,000 110,000	108,743 126,286	128,217 139,050	138,692 152,762	105,000 120,000	110,700 128,000	118,450 128,208	122,000 131,000	121,540 135,024
17	Food Services Director	101,352 101,352		80,000 99,000					106,016 121,218	85,300 85,300	115,000 115,000	outsourced	78,797 78,797	
18	High School Principal	154,546 154,546	117,588 122,910	133,000 159,000		127,296 127,296	157,687 157,687	150,349 150,349	168,556 168,556	135,000 135,000	126,500 126,500	122,500 122,500	137,777 137,777	142,737 142,737
19	Middle School Principal	132,600 132,600	117,588 122,910	127,500 148,875		116,000 116,000	140,000 140,000	142,444 142,444	153,044 157,678	134,000 134,000	126,000 126,000	131,930 131,930	128,100 128,100	136,340 136,340
20	School Human Resources Director	114,196 114,196	130,782 130,782	122,000 143,000				137,499 137,499	170,805 170,805	122,000 122,000			115,920 115,920	140,039 140,039
21	Special Education Director	147,737 147,737		122,000 143,000		148,665 148,665	132,600 132,600		142,188 142,188	122,500 122,500	147,000 147,000	see Asst Super	150,030 150,030	148,053 148,053
22	Superintendent of Schools	199,060 199,060	213,521 213,521	170,000 199,000		183,238 183,238	221,726 221,726	199,000 199,000	230,879 230,879	186,000 186,000	187,650 187,650	185,173 185,173	183,411 183,411	211,601 211,601
	Facilities													
23	Building Custodian	19.59 24.36	19.45 22.68	22.20 26.70					21.49 25.49	23.13	20.15 22.45	18.70 22.70	19.34 24.72	19.44 27.38
24	Senior Building Custodian	20.76 25.80	24.45 27.15	31.85 37.04					25.61 30.49	28.96	20.57 23.53		20.72 27.34	22.29 32.14

SALARY DATA BY COMMUNITY

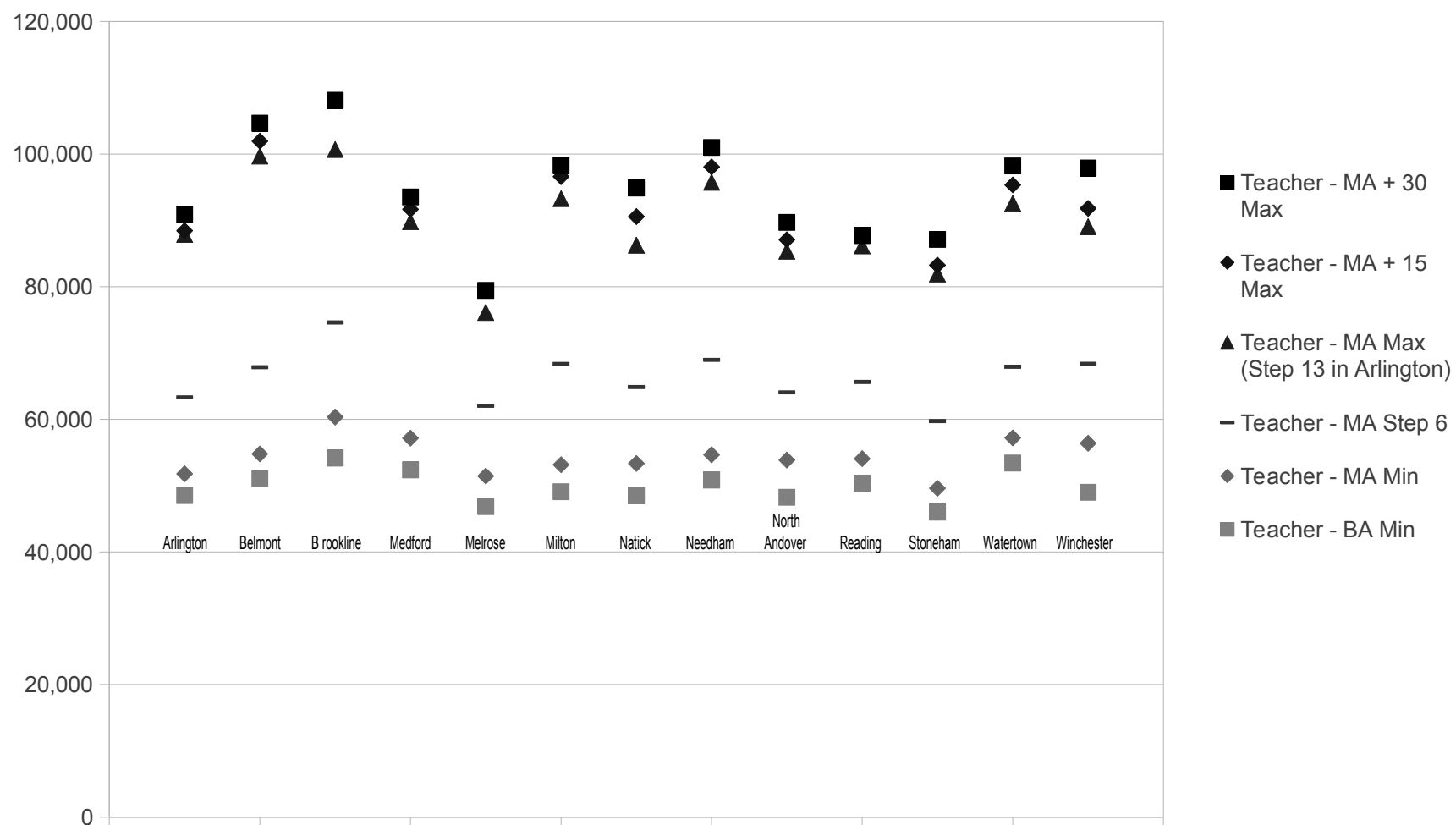
	ARLINGTON - SCHOOL POSITION TITLE	FY20 Arlington	FY20 Belmont	FY20 Brookline	FY20 Medford	FY20 Melrose	FY20 Milton	FY20 Natick	FY20 Needham	FY20 North Andover	FY20 Reading	FY20 Stoneham	FY20 Watertown	FY20 Winchester
	General													
25	Benefits Coordinator/Assistant HR Director	83,000 83,000		Town					91,936 91,936	63,500 63,500		52,262 52,262		62,206 62,206
26	Payroll Director	94,129 94,129		70,000 70,000			94,812 94,812	64,598 73,104	83,975 96,016				70,000 70,000	63,410 63,410
27	School Bus Driver	21.43 27.53		Town					22.78 26.04					
28	School Cafeteria Worker	13.74 19.81	13.65 15.11	17.55 19.67				14.02 18.40	14.19 18.53	15.00 20.00	13.05 14.99	16.91 26.80	14.62 16.26	
29	School Crossing Guard	24.77/1/2 day 49.53/full day		Town								38.62		
30	School Secretary	27.78 35.55	20.61 29.95	22.30 37.83				22.16 30.81	21.68 32.63	23.38 27.47	20.00 24.35	19.11 26.33	23.16 28.69	20.19 29.87
31	Superintendent's Administrative Assistant	84,000 84,000		92,000 92,000		70,690 70,690	93,477 93,477	72,388 72,388	94,354 107,884	80,500 80,500	63,806 63,806	72,114 72,114	67,000 67,000	76,041.00 76,041

SUMMARY COMPOSITE SALARY DATA

Reference 7

	ARLINGTON - SCHOOL POSITION TITLE	FY20 Arlington	Comp Data Points	Comp Average	Comp Lo-Hi Range	Comp Median	75th Percent of Market	Percent ARLINGTON Data Higher/Lower than Avg.
	Teachers							
1	Teacher - BA Min	48,494	12	49,979	45,996	49,724	51,356	-3.1%
2	Teacher - MA Min	51,789	12	54,660	49,593	54,357	56,580	-5.5%
3	Teacher - MA Step 6	63,319	11	66,593	59,730	67,865	68,369	-5.2%
4	Teacher - MA Max (Step 13 in Arlington)	87,914	12	89,734	76,122	89,441	93,913	-2.1%
5	Teacher - MA + 15 Max	88,451	9	92,937	83,261	91,816	96,600	-5.1%
6	Teacher - MA + 30 Max	90,925	12	95,053	79,451	96,402	98,946	-4.5%
	Paraprofessionals							
7	Teaching Assistant	15.47 17.17	8 8	17.79 24.28	14.41 28.54	16.82 24.02	20.40 26.03	-15.0% -41.4%
8	Tutor	22.54 28.58	5 7	20.12 28.95	14.41 36.00	19.01 29.89	25.00 31.95	10.7% -1.3%
	Principals and Administration							
9	Assistant Principal	103,460 104,942	10 10	101,223 116,446	88,880 129,345	99,506 119,141	107,113 122,562	2.2% -11.0%
10	Assistant Superintendent of Schools	156,060 156,060	10 10	147,535 151,418	115,389 199,000	148,000 148,000	158,055 158,055	5.5% 3.0%
11	Chief Financial Officer/Business Manager	134,640 134,640	10 10	145,320 145,320	98,001 177,318	146,183 146,183	154,250 154,250	-7.9% -7.9%
12	Curriculum Director/Coordinator	101,352 110,000	8 8	111,312 125,083	67,408 137,177	117,300 133,975	135,549 136,196	-9.8% -13.7%
13	Dean	101,352 125,296	3 3	108,273 123,663	92,738 143,000	110,082 117,907	116,041 130,454	-6.8% 1.3%
14	Director of Community Education	105,000 105,000	3 3	84,190 84,190	81,200 86,500	84,870 84,870	85,685 85,685	19.8% 19.8%
15	Director of Transportation	86,595 86,595	3 3	76,585 86,761	64,000 107,884	71,400 81,000	82,877 94,442	11.6% -0.2%
16	Elementary School Principal	118,830 128,058	11 11	118,866 132,473	100,000 152,762	121,540 131,000	127,092 138,526	0.0% -3.4%
17	Food Services Director	101,352 101,352	5 5	93,023 99,863	78,797 121,218	85,300 99,000	106,016 115,000	8.2% 1.5%
18	High School Principal	154,546 154,546	11 11	138,090 140,937	117,588 168,556	135,000 137,777	146,543 154,018	10.6% 8.8%
19	Middle School Principal	132,600 132,600	11 11	132,086 134,934	116,000 157,678	131,930 134,000	138,170 141,222	0.4% -1.8%
20	School Human Resources Director	114,196 114,196	7 7	134,149 137,149	115,920 170,805	130,782 137,499	138,769 141,520	-17.5% -20.1%
21	Special Education Director	147,737 147,737	8 8	139,130 141,755	122,000 150,030	144,594 145,000	148,206 148,206	5.8% 4.0%
22	Superintendent of Schools	199,060 199,060	11 11	197,473 200,109	170,000 230,879	187,650 199,000	212,561 212,561	0.8% -0.5%
	Facilities							
23	Building Custodian	19.59 24.36	7 8	20.11 24.41	18.70 27.38	19.45 23.93	20.82 25.79	-2.7% -0.2%
24	Senior Building Custodian	20.76 25.80	6 7	24.25 29.52	20.57 37.04	23.37 28.96	25.32 31.32	-16.8% -14.4%

Teachers Steps and Lanes



SUMMARY COMPOSITE SALARY DATA

	ARLINGTON - SCHOOL POSITION TITLE	FY20 Arlington	Comp Data Points	Comp Average	Comp Lo-Hi Range	Comp Median	75th Percent of Market	Percent ARLINGTON Data Higher/Lower than Avg.
	General							
25	Benefits Coordinator/Assistant HR Director	83,000 83,000	4 4	67,476 67,476	52,262 91,936	62,853 62,853	70,609 70,609	18.7% 18.7%
26	Payroll Director	94,129 94,129	6 6	74,466 77,890	63,410 96,016	70,000 71,552	80,481 89,385	20.9% 17.3%
27	School Bus Driver	21.43 27.53	1 1	23 26	23 26	23 26	23 26	-6.3% 5.4%
28	School Cafeteria Worker	13.74 19.81	8 8	14.87 18.72	13.05 26.80	14.40 18.47	15.48 19.75	-8.2% 5.5%
29	School Crossing Guard	24.77/1/2 day 49.53/full day	0 1	38.62	38.62	38.62	38.62	
30	School Secretary	27.78 35.55	9 9	21.40 29.77	19.11 37.83	21.68 29.87	22.30 30.81	23.0% 16.3%
31	Superintendent's Administrative Assistant	84,000 84,000	10 10	78,237 79,590	63,806 107,884	74,215 74,215	89,125 89,125	6.9% 5.3%

POLICE OFFICER

Municipality	FY20 Maximum Annual Base	Current Education Pay @ Masters or Max Annual	Quinn Incentive Grandfathered Employees	Longevity @ 25 Years	Holiday Pay	Night Differential	First Responder/ Hazardous Duty	EMT Certification	Defibrillator Pay	Clothing Allowance	Cleaning Allowance	Other Pay	TOTAL	Weekend Differential
ARLINGTON	\$60,094	\$15,024		\$4,093	\$4,706	\$6,761				\$650	\$300		\$91,628	\$2,254
Belmont	\$64,896	\$16,224		\$1,400	\$2,968	\$4,543	\$1,947			town provided		\$1,248	\$93,226	
Brookline	\$69,624	\$8,703	hired before 7/1/09	\$800	\$4,017			\$2,000		\$650	\$50		\$85,844	
Medford	\$73,743	\$18,436		\$1,950	\$3,404	\$5,899	\$1,750		\$500				\$105,682	8% + \$1.50/hour
Melrose	\$63,176	\$15,794		\$1,750	\$3,645	\$3,900			\$500	\$1,250		\$1,000	\$91,015	\$1,560
Milton	\$72,370	\$20,591		\$1,250	\$4,500	\$5,460			\$300				\$104,471	\$3,920
Natick	\$69,108	\$10,000	hired before 7/1/09	\$4,146	\$2,924	\$4,838				town provided		\$500	\$91,516	
Needham	\$69,680	\$10,452	hired before 7/1/12	\$3,484	\$3,685	\$4,878		\$3,136				\$520	\$95,834	
North Andover	\$59,381	\$8,000		\$1,925	\$2,677	\$3,563				\$1,150			\$76,696	
Reading	\$70,165	\$17,541		\$2,105	inc in base					town provided			\$89,811	
Stoneham	\$67,511	\$3,376	hired before 4/15/11	in base	\$3,570	\$4,051				\$900	\$200		\$79,608	
Watertown	\$71,663	\$10,250	hired before 7/1/09	\$0 if Ma Ed Inc	\$4,866	\$6,091			\$1,519	in base			\$94,389	
Winchester	\$61,349	\$15,337	hired before 7/1/09	\$2,400	\$2,596	\$3,374		\$1,534					\$86,590	
AVERAGE	\$67,722	\$12,892		\$2,121	\$3,532	\$4,660	\$1,848	\$2,223	\$705	\$988	\$125	\$817	\$91,223	

ARLINGTON	Difference to Average	Average	Median	75th Percentile
POLICE OFFICER				
\$91,628	\$404	\$91,223	\$91,265	\$94,751

Notes

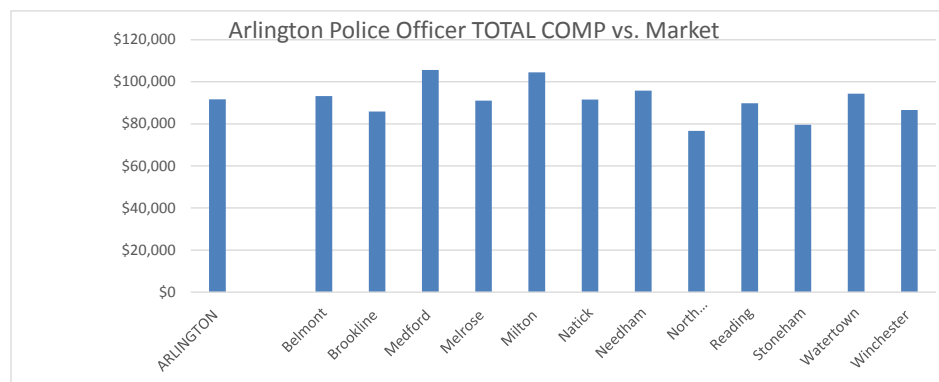
Belmont Other Pay: 1 week pay fitness bonus

Melrose Other Pay: \$250 Accreditation, \$250 narcans, \$500 Hazardous duty

Natick: School Credits hire after 7/1/2009 \$10,000, Accreditation \$500

North Andover Education for Masters Employees hired after 7/1/2009

Needham Other Pay Health Incentive



POLICE SERGEANT

Municipality	FY20 Maximum Annual Base	Current Education Pay @ Masters or Max Annual	Quinn Incentive Grandfathered Employees	Longevity @ 25 Years	Holiday Pay	Night Differential	EMT Certification	Clothing Allowance	Cleaning Allowance	Other Pay	TOTAL	Weekend Differential
ARLINGTON	\$77,454	\$19,364		\$5,519	\$6,319	\$8,714		\$750	\$250		\$118,370	\$2,905
Belmont	\$81,165	\$12,500	hired before 10/1/09	see note	\$4,293	\$5,682		town supplied		\$3,747	\$107,386	
Brookline	\$80,233	\$10,029	hired before 7/1/09	\$800	\$4,611		\$2,000	\$650	\$50		\$98,373	
Medford	\$89,241	\$22,310		\$1,950	\$4,119	\$7,139					\$124,759	
Melrose	\$74,779	\$18,695		\$1,750	\$4,314	\$3,900	\$500	\$1,250		\$1,000	\$106,188	\$1,560
Milton	\$89,449	\$20,591		\$1,200	\$5,656	\$4,836					\$121,732	\$3,920
Natick	\$88,524	\$10,000	hired before 7/1/09	\$5,311	\$3,745	\$5,311		\$675	\$400	\$500	\$114,467	
Needham	\$85,696	\$12,854	hired before 7/1/12	\$4,285	\$4,532	\$5,999	\$3,856			\$520	\$117,742	
North Andover	\$71,133	\$8,000		\$1,925	\$3,207	\$4,268		\$1,150			\$89,683	
Reading	\$93,055	\$23,264			inc in base			town supplied			\$116,319	
Stoneham	\$82,529	\$20,632			\$4,651			\$900	\$700	\$500	\$109,912	
Watertown	\$83,687	\$9,750	hired before 7/1/09	\$0 if Ma Ed Inc	\$5,683	\$7,113				\$1,774	\$108,007	
Winchester	\$73,500	\$9,188	hired before 7/1/09	\$2,400	\$3,110	\$4,043	\$1,838	town supplied			\$94,077	
AVERAGE	\$82,749	\$14,818		\$2,453	\$4,356	\$5,366	\$2,048	\$925	\$383	\$1,340	\$109,054	

ARLINGTON POLICE SERGEANT	Difference to Average	Average	Median	75th Percentile
\$118,370	\$9,316	\$109,054	\$108,960	\$116,675

Notes

Belmont Longevity after 25 yrs= one time payment of \$24,472 paid out over 3 years

Belmont Other Pay: 4% First Responder, \$500 accreditation stipend

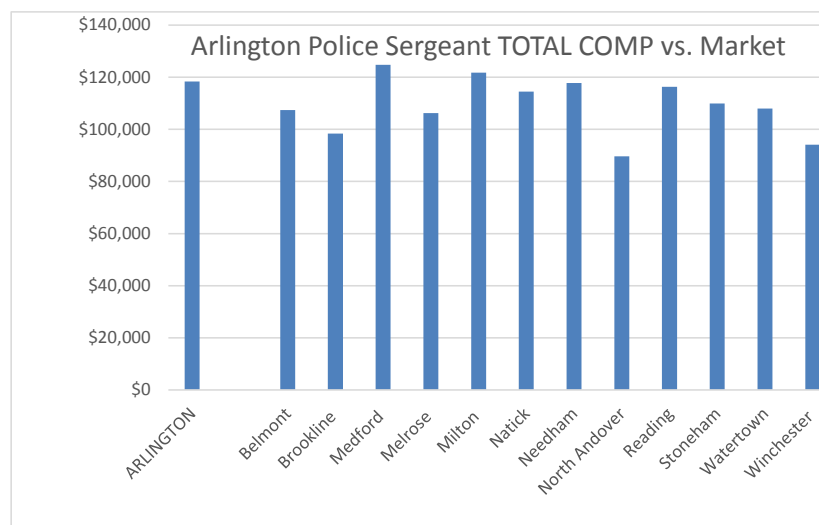
Melrose Other Pay: \$250 Accreditation, \$250 narcen, \$500 Hazardous duty

Natick: School Credits hire after 7/1/2009 \$10,000, Accreditation \$500

Needham Other Pay Health Incentive

Stoneham Other Pay \$500 NARCEN training

Watertown Other pay 1.5% defib



POLICE LIEUTENANT

Municipality	FY20 Maximum Annual Base	Current Education Pay @ Masters or Max Annual	Quinn Incentive Grandfathered Employees	Longevity @ 25 Years	Holiday Pay	Night Differential	EMT Certification	Defibrillator Pay	Clothing Allowance	Cleaning Allowance	Other Pay	TOTAL	Weekend Differential
ARLINGTON	\$90,621	\$22,655		\$6,457	\$7,393	\$10,195			\$750	\$200		\$138,271	\$3,398
Belmont	\$94,848	\$14,500	hired before 10/1/09	see note	\$5,016	\$6,639			town supplied		\$4,294	\$125,297	
Brookline	\$94,675	\$11,834	hired before 7/1/09	\$800	\$5,442		\$2,000		\$650	\$50		\$115,451	
Medford	\$103,520	\$25,880		\$1,950	\$4,778	\$8,282		\$500				\$144,909	
Melrose	\$86,743	\$21,686		\$1,750	\$5,004	\$3,900		\$500	\$1,250		\$1,000	\$121,833	\$1,560
Milton	\$107,323	\$24,733		\$935	\$6,784	\$4,836					\$1,500	\$146,111	\$3,920
Natick	\$102,688	\$10,000	hired before 7/1/09	\$6,161	\$4,344	\$6,161			\$675	\$400	\$500	\$130,930	
Needham	\$130,292	\$19,544	hired before 7/1/12	\$0	\$7,204	\$4,700						\$161,739	
North Andover	\$85,827	\$8,000		\$1,925	\$3,869	\$6,008			\$1,450			\$107,079	
Reading	\$110,805	\$27,701			inc in base				town supplied			\$138,506	
Stoneham	\$94,610	\$23,653			\$5,332	\$5,677			\$900	\$700	\$500	\$131,371	
Watertown	\$97,914	\$9,750		\$0 if Ma Ed Inc	\$6,649	\$8,323		\$2,076	in base			\$124,712	
Winchester	\$84,526	\$10,566	hired before 7/1/09	\$2,400	\$3,576	\$4,649	\$2,113		town supplied			\$107,830	
AVERAGE	\$99,481	\$17,321		\$1,990	\$5,273	\$5,917		\$1,025	\$985	\$383	\$1,559	\$129,647	

ARLINGTON	Difference to Average	Average	Median	75th Percentile
POLICE LIEUTENANT				
\$138,271	\$8,624	\$129,647	\$128,114	\$140,107

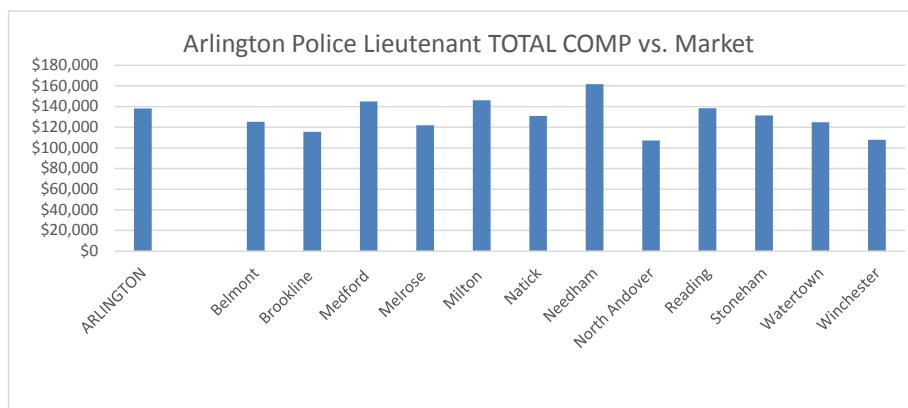
Notes

Belmont Longevity after 25 yrs= one time payment of \$28524 paid out over 3 years

Belmont Other Pay: 4% First Responder, \$500 accreditation stipend

Melrose Other Pay: \$250 Accreditation, \$250 narcan, \$500 Hazardous duty

Natick: Accreditation \$500



POLICE CAPTAIN

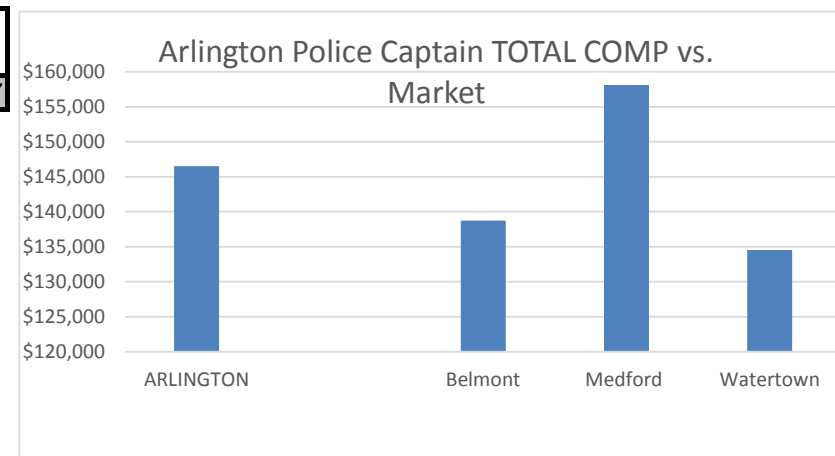
Municipality	FY20 Maximum Annual Base	Current Education Pay @ Masters or Max Annual	Quinn Incentive Grandfathered Employees	Longevity @ 25 Years	Holiday Pay	Defibrillator Pay	Clothing Allowance	Cleaning Allowance	Other Pay	TOTAL
ARLINGTON	\$105,119	\$26,280		\$6,570	\$7,523		\$750	\$250		\$146,492
Belmont	\$110,916	\$17,000	hired before 10/1/09	see notes	\$5,866		town provided		\$4,937	\$138,718
Medford	\$120,082	\$30,021		\$1,950	\$5,542	\$500				\$158,095
Watertown	\$114,560	\$9,750		\$0 if Ma Ed Inc	\$7,780	\$2,429	in base			\$134,519
AVERAGE	\$115,186	\$18,924		\$1,950	\$6,396	\$1,465			\$4,937	\$143,777

ARLINGTON	Difference to Average	Average	Median	75th Percentile
POLICE CAPTAIN				
\$146,492	\$2,714	\$143,777	\$138,718	\$148,407

Notes

Belmont Longevity after 25 yrs= one time payment of \$28524 paid out over 3 years

Belmont Other Pay: 4% First Responder, \$500 accreditation stipend



FIRE FIGHTER

Municipality	FY20 Maximum Annual Base	EMT- B Stipend	HazMat Pay	Associates Degree Pay	Education Allowance	Holiday Pay	Defibrillator Pay	Longevity @ 25 Years	Clothing and Cleaning	Night Differential	Other Pay	TOTAL
ARLINGTON	\$66,335	\$2,512	\$0	\$3,350		\$4,187	\$663	\$3,698	\$650	\$3,618	?	\$85,014
Belmont	\$63,910	\$3,723	\$1,695	\$2,000	\$825	\$3,380	\$0	\$700	\$0	\$1,278	\$0	\$77,511
Brookline	\$69,918	\$4,894	\$0	\$5,000	\$1,000	\$3,709	\$0	\$800	\$815	\$5,943	\$0	\$92,079
Medford	\$70,340	\$500		\$1,000	\$0	\$4,058	\$650	\$1,700	\$0	\$3,283	\$527	\$82,057
Melrose	\$58,695	\$3,800	\$0	\$1,750	\$0	\$3,386	\$0	\$1,750	\$1,000	\$2,855	\$250	\$73,486
Milton	\$66,718	\$1,250	\$975	\$3,195	\$0	\$3,360	\$328	\$500	\$0	\$4,212	\$0	\$80,538
Natick	\$66,133	\$3,307	\$0	\$3,968	\$4,600	\$4,578	\$0	\$4,468	\$725	\$0	\$0	\$87,779
Needham	\$72,134	\$3,607	\$0	\$5,410	\$0	\$3,988	\$2,164	\$3,607	\$100	\$0	\$0	\$91,010
North Andover	\$59,287	\$3,113	\$0	\$2,250	\$1,350	\$3,497	\$1,482	\$1,925	\$950	\$2,186	\$0	\$76,040
Stoneham	\$67,775	\$2,750	\$400	\$2,033	\$0	\$0	\$0	\$6,500	\$0	\$850	\$1,775	\$82,083
Watertown	\$71,883	\$7,188	\$0	\$0	\$0	\$4,740	\$0	\$5,967	\$0	\$6,254	\$0	\$96,031
Winchester	\$60,628	\$5,153	\$800	\$3,000	\$450	\$3,206	\$500	\$2,100	\$600	\$2,880	\$1,200	\$80,518
AVERAGE	\$66,129	\$3,571	\$387	\$2,691	\$748	\$3,446	\$466	\$2,729	\$381	\$2,704	\$341	\$83,557

ARLINGTON	Difference to Average	Average	Median	75th Percentile
FIRE FIGHTER				
\$85,014	\$1,457	\$83,557	\$82,057	\$89,394

Notes:

Brookline - EMT stipend goes to 7.5% in FY21

North Andover - Goes up \$250 for Associates Degree in FY21

Watertown - No pay for Associates Degree if Longevity taken

Watertown - Defibrillator Pay only if no EMT

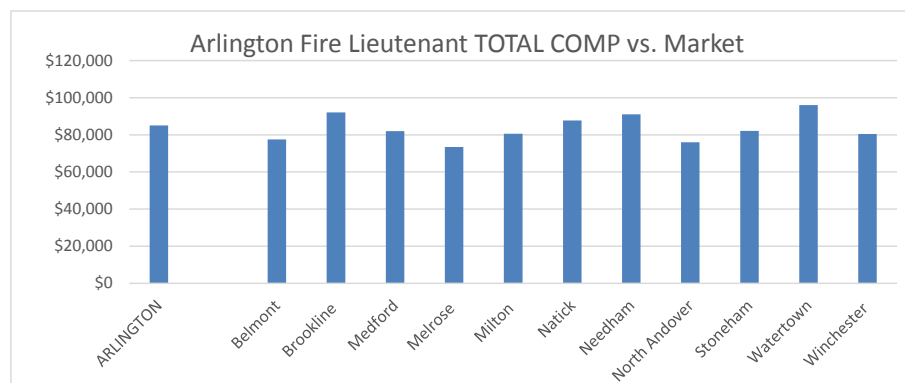
Melrose - Defibrillator Pay was moved into EMT stipend

North Andover - Longevity goes up to \$2125 in FY21

Melrose - Clothing/Cleaning - Chief can change to voucher system

North Andover - Clothing/Cleaning goes to \$1100 in FY21

Milton - Has \$400 cleaning voucher

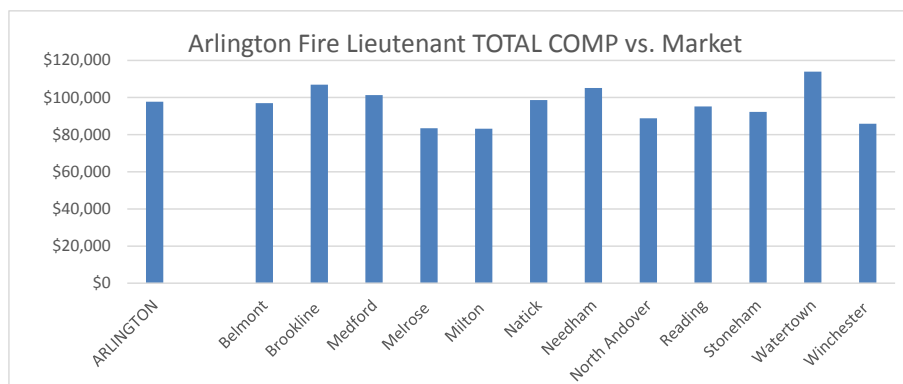


FIRE LIEUTENANT

Municipality	FY20 Maximum Annual Base	EMT- B Stipend	HazMat Pay	Associates Degree Pay	Education Allowance	Holiday Pay	Defibrillator Pay	Longevity @ 25 Years	Clothing and Cleaning	Night Differential	Other Pay	TOTAL
ARLINGTON	\$75,455	\$2,477		\$3,810		\$4,727	\$755	\$4,207	\$350	\$4,115	\$1,916	\$97,812
Belmont	\$80,964	\$4,858	\$1,695	\$2,000	\$825	\$4,282		\$700	town	\$1,619		\$96,943
Brookline	\$82,219	\$5,755		\$5,000	\$1,000	\$4,364		\$800	\$815	\$6,989		\$106,942
Medford	\$89,836		\$1,750	\$2,800		\$4,492	\$650	\$1,750				\$101,278
Melrose	\$68,087	\$3,800		\$1,750		\$3,928		\$1,750	\$1,000	\$2,855	\$250	\$83,420
Milton	\$82,368							\$864				\$83,232
Natick	\$75,392	\$3,770		\$4,524	\$4,000	\$5,219		\$5,024	\$775			\$98,703
Needham	\$85,373	\$4,269		\$6,403		\$4,720		\$4,269		in base	\$100	\$105,133
North Andover	\$71,107	\$3,733		\$2,250	\$1,350	\$3,760	\$1,067	\$1,925	\$950	\$2,667		\$88,809
Reading	\$79,807	\$3,990		\$3,990		\$4,190		\$0 hired > 7/1/95	\$675	\$2,594		\$95,246
Stoneham	\$80,339	\$2,750	\$1,475	\$2,410				\$3,900	town	\$850	\$500	\$92,224
Watertown	\$88,877	\$7,999		\$3,555		\$6,137	only if no EMT	\$6,666	in base	\$667		\$113,901
Winchester	\$69,721	\$5,926	\$920		\$450	\$2,950	\$500	\$2,100		\$3,312		\$85,879
AVERAGE	\$79,507	\$4,685	\$1,460	\$3,468	\$1,525	\$4,404	\$739	\$2,704	\$843	\$2,694	\$283	\$95,976

ARLINGTON	Difference to Average	Average	Median	75th Percentile
FIRE LIEUTENANT				
\$97,812	\$1,836	\$95,976	\$96,095	\$102,242

North Andover 8.75% EMT stipend if assigned to ambulance
 Stoneham FEMA ICS 100 certification \$1,475, NARCAN stipend \$500

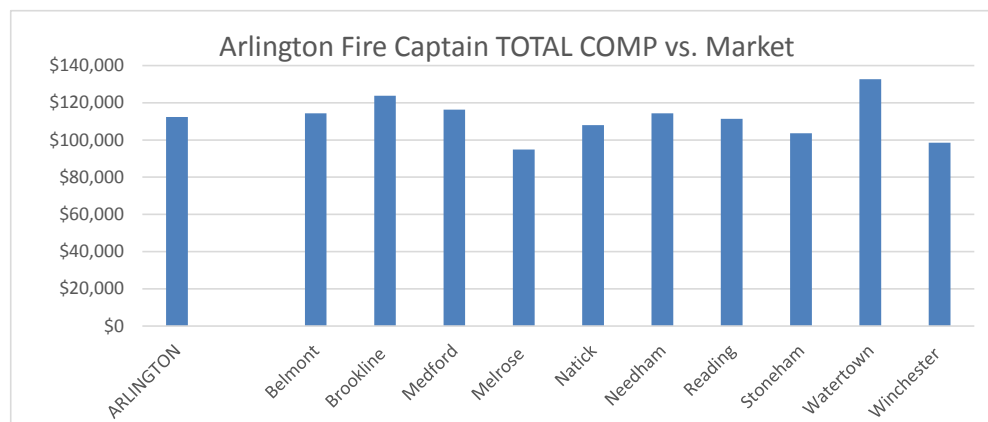


FIRE CAPTAIN

Municipality	FY20 Maximum Annual Base	EMT- B Stipend	HazMat Pay	Associates Degree Pay	Education Allowance	Holiday Pay	Defibrillator Pay	Longevity @ 25 Years	Clothing and Cleaning	Night Differential	Other Pay	TOTAL
ARLINGTON	\$86,773	\$2,848		\$4,382		\$5,436	\$868	\$4,838	\$350	\$4,733	\$2,204	\$112,432
Belmont	\$96,356	\$5,781	\$1,695	\$2,000	\$825	\$5,096		\$700	town	\$1,927		\$114,380
Brookline	\$96,197	\$6,734		\$5,000	\$1,000	\$5,106		\$800	\$815	\$8,177		\$123,828
Medford	\$104,210		\$1,750	\$2,800		\$5,211	\$650	\$1,700				\$116,321
Melrose	\$78,982	\$3,800		\$1,750		\$4,557		\$1,750	\$1,000	\$2,855	\$250	\$94,944
Natick	\$82,931	\$4,147		\$4,976	\$4,000	\$5,741		\$5,476	\$775			\$108,046
Needham	\$92,842	\$4,642		\$6,963		\$5,133		\$4,642		in base	\$100	\$114,322
Reading	\$93,373	\$4,669		\$4,669		\$4,902		\$0 hired > 7/1/95	\$675	\$3,035		\$111,322
Stoneham	\$91,298	\$2,750	\$1,600	\$2,739				\$3,900	town	\$850	\$500	\$103,637
Watertown	\$103,541	\$9,319		\$4,142		\$7,181	only if no EMT	\$7,766	in base	\$777		\$132,725
Winchester	\$80,357	\$6,830	\$1,061		\$450	\$3,400	\$500	\$2,100		\$3,817		\$98,515
AVERAGE	\$92,009	\$5,408	\$1,526	\$3,893	\$1,569	\$5,147	\$575	\$3,204	\$816	\$3,062	\$283	\$111,804

ARLINGTON	Difference to Average	Average	Median	75th Percentile
FIRE CAPTAIN				
\$112,432	\$628	\$111,804	\$112,822	\$115,835

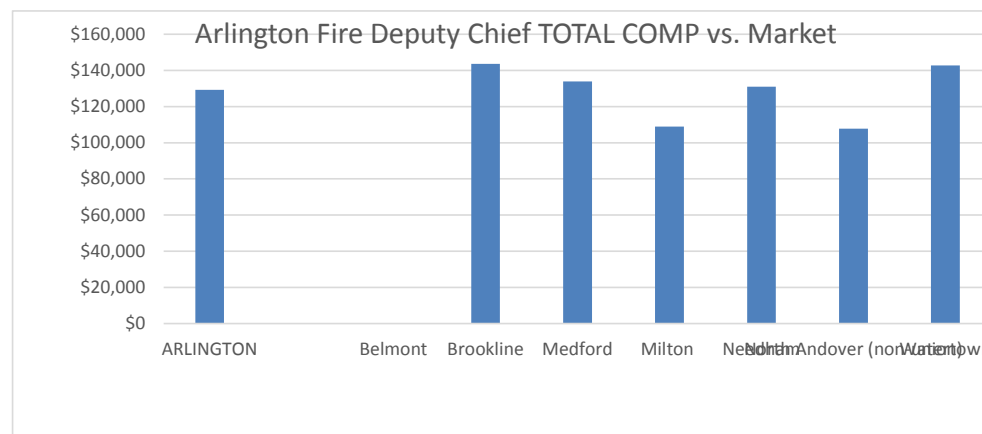
Stoneham FEMA ICS 100 certification \$1,600, NARCAN stipend \$500



FIRE DEPUTY CHIEF

Municipality	FY20 Maximum Annual Base	EMT- B Stipend	HazMat Pay	Associates Degree Pay	Education Incentive	Holiday Pay	Defibrillator Pay	Longevity @ 25 Years	Clothing and Cleaning	Night Differential	Other Pay	TOTAL
ARLINGTON	\$99,788	\$3,276		\$5,039		\$6,251	\$998	\$5,563	\$350	\$5,442	\$2,534	\$129,242
Belmont	\$128,945											
Brookline	\$112,549	\$7,878		\$5,000	\$1,000	\$5,974		\$800	\$815	\$9,567		\$143,583
Medford	\$120,883		\$1,750	\$2,800		\$6,044	\$650	\$1,700				\$133,827
Milton	\$107,690							\$1,300				\$108,990
Needham	\$106,121	\$5,306		\$7,959		\$5,867		\$5,306	\$400			\$130,959
North Andover (non-union)	\$105,778							\$1,925				\$107,703
Watertown	\$111,691	\$10,052		\$4,468		\$7,364	only if no EMT	\$8,377	in base	\$838		\$142,789
AVERAGE	\$113,380	\$7,746	\$1,750	\$5,057	\$1,000	\$6,312	\$650	\$3,235	\$608	\$5,202		\$127,975

ARLINGTON	Difference to Average	Average	Median	75th Percentile
FIRE DEPUTY CHIEF				
\$129,242	\$1,266	\$127,975	\$132,393	\$140,549



ARLINGTON LIMITED BENEFITS SURVEY (General Government Employees)

	Arlington	Brookline	Medford	Melrose	North Andover	Stoneham	Watertown
HEALTH INSURANCE - GIC MUNICIPALITY							
Employer % share -Individual Plan	75% hired after 12/1/11	83%	82.5%-85% depending on plan	84%	50%/65%/75% depending on hire date	80%	80% HMO,PPO: 60% indemnity
Employer % share -Family Plan	75% hired after 12/1/11	83%	82.5%-85% depending on plan	84%	50%/65%/75% depending on hire date	80%	80% HMO,PPO: 60% indemnity
HEALTH INSURANCE - RETIREE							
Employer % share -Individual Plan	75%	83%	85%	70%	65%	80%	80% HMO,PPO: 60% indemnity
HEALTH REIMBURSEMENT ACCOUNT							
	Yes	Yes		No	No		

Belmont	Milton	Natick	Needham	Reading	Winchester
HEALTH INSURANCE- NON-GIC MUNICIPALITY					
50% PPO: 75% HMO	76%	50%/62%/75% depending on plan	50% PPO: 74.4%-76.5% Other plans	71%	50% PPO: 75% HMO
50% PPO: 75% HMO	76%	50%/62%/75% depending on plan	50% PPO: 63.8%-69% Other plans	71%	50% PPO: 75% HMO
HEALTH INSURANCE - RETIREE					
50%	70%	50%	50% -68% depending on plan	71%	50% PPO: 75% HMO
HEALTH REIMBURSEMENT ACCOUNT					
	No	Yes			No

LONGEVITY PROGRAM							
after 5 years of service	\$ 300	\$ -		\$ 775	\$ 700		\$ 1,025
after 10 years of service	\$ 500	\$ 750		\$ 975	\$ 1,000		\$ 1,525
after 15 years of service	\$ 700	\$ 900		\$ 1,175	\$ 1,925		\$ 2,000
after 20 years of service	\$ 900	\$ 1,250		\$ 1,530	\$ 2,025		\$ 2,900
after 25 years of Service	\$ 1,100	\$ 1,400		\$ 1,950	\$ 2,125		\$ 3,650
MAXIMUM VACATION BENEFIT							
	30 days	20 days	20 days	25 days	25 days	30 days	

LONGEVITY PROGRAM					
\$ 825	\$250-\$600 based on union	\$ -	\$0 if hired after 7/1/05	\$ -	\$ 1,450
\$ 875		\$ 750	\$ -	\$ -	\$ 1,700
\$ 925		\$ 1,125	\$ -	\$ -	\$ 2,000
\$ 975		\$ 1,500	\$ -	\$ -	\$ 2,400
\$ 1,025		\$ 2,500	\$ -	\$ -	\$ 2,600
MAXIMUM VACATION BENEFIT					
25 days	25 days	25 days	25 days	25 days	25 days

TEACHERS' LONGEVITY BENEFITS SURVEY

(typically Unit A contracts)

	Belmont	Brookline	Medford	Melrose	Milton	Needham	North Andover	Reading	Stoneham	Watertown	Winchester
LONGEVITY PROGRAM											
after 5 years of service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400	\$ -	\$ -
after 10 years of service	\$ -	\$ 964	\$ 1,100	\$ 400	\$ 750	\$ -	\$ 1,500	\$ -	\$ 400	\$ 1,000	\$ 955
after 15 years of service	\$ 1,900	\$ 1,233	\$ 1,100	\$ 1,200	\$ 1,000	\$ 1,100	\$ 1,600	\$ 300	\$ 950	\$ 1,500	\$ 955
after 20 years of service	\$ 2,200	\$ 2,036	\$ 1,300	\$ 1,500	\$ 1,250	\$ 1,500	\$ 1,900	\$ 600	\$ 1,550	\$ 2,000	\$ 1,204
after 25 years of Service	\$ 3,100	\$ 2,305	\$ 1,750	\$ 2,600	\$ 1,250	\$ 2,000	\$ 2,000	\$ 850	\$ 2,150	\$ 2,500	\$ 1,452
after 30 years of Service	\$ 3,300	\$ 2,305	\$ 2,800	\$ 2,900	\$ 1,250	\$ 2,500	\$ 2,500	\$ 1,100	\$ 2,150	\$ 3,500	\$ 1,452
after 35 years of Service	\$ 3,300	\$ 2,305	\$ 2,800	\$ 2,900	\$ 1,250	\$ 2,500	\$ 2,500	\$ 1,100	\$ 2,150	\$ 4,000	\$ 1,452

ARLINGTON

12-15 years of service	\$ 2,648
16-20 years of service	\$ 2,888
21-25 years of service	\$ 3,127
after 25 years of Service	\$ 3,367

Education Incentives Contracts Information

Arlington Police Contract

Article XX Education Incentive (See# 3 of March 11, 2010 Memorandum of Agreement between the Parties and Appendix A)

Amend Article XX by replacing the last paragraph with the following new paragraphs:

Full Quinn Payment: Effective July 1, 2015, the Town shall pay employees eligible for benefits pursuant to MOL c. 41 §1081, the full Quinn benefit to which each such employee is entitled without regard to reimbursement by the Commonwealth of Massachusetts.

Education Incentive for Non-Quinn Eligible Employees in APPA: The Town and the APPA recognize that certain employees are not eligible for Quinn benefits pursuant to MGL c. 41 §1081 because of such employees' dates of employment as police officers in the Arlington Police Department. Effective July 1, 2015, the Town shall pay an education incentive to each employee who was in the APPA bargaining unit as of May 4, 2015 and who is not otherwise eligible for Quinn benefits pursuant to MOL c. 41 §1081, an amount equal to the amount such employee would have received as set forth in paragraph one above had such employee been eligible for Quinn benefits pursuant to MGL c. 41 §1081, provided that such employee obtained an applicable degree(s) in a program from a public or private college or university certified by the Board of Higher Education as qualifying for benefits under MOL c. 41 §1081. Effective July 1, 2015, the Town shall pay an education incentive to each employee who joined the APPA bargaining unit after May 4, 2015 and who is not otherwise eligible for Quinn benefits pursuant to MGL c. 41 §1081 ("post-May 4 members"), an amount consisting of the following: 10% of base salary for a Bachelor's Degree in Criminal Justice and 12.5% of base salary for a Master's Degree in Criminal Justice or a Law Degree. Post-May 4 members shall be eligible for such amounts only upon their completion of five (5) years of service with the Town's Police Department. Upon their completion of eight (8) years of service with the Town's Police Department, post-May 4 members shall be eligible for a payment of 20% of base salary for a Bachelor's Degree in Criminal Justice and 25% of base salary for a Master's Degree in Criminal Justice or a Law Degree. There shall be no education incentive payment to post-May 4 members for an Associate's Degree.

Belmont Police Contract

Section 1. Upon employment as a sworn officer, for bargaining unit members eligible for the career incentive pay program established in G.L. c. 41, §108L, the Town agrees to pay 50% of the base salary increases referenced in G.L. c. 41, §108L, paragraph 4, without regard to the percentage or amount of reimbursement, if any, provided by the Commonwealth of Massachusetts under the reimbursement provisions of c. 41, §108L, paragraph 5.

Section 2. Upon completion of five (5) years of service, for bargaining unit members eligible for the career incentive pay program established in G.L. c. 41, §108L, the Town agrees to pay

100% of the base salary increases referenced in G.L. c. 41, §108L, paragraph 4, without regard to the percentage or amount of reimbursement if any, provided by the Commonwealth of Massachusetts under the reimbursement provisions of c. 41, §108L, paragraph 5.

Section 3. For those bargaining unit members who possess or obtain a Certificate in Criminal Justice from an educational institution accredited by the New England Association of Colleges and Secondary Schools or by the Board of Higher Education, the Town agrees to pay an annual education incentive benefit of \$1,500. In no circumstance shall a member receive both degree incentive and certificate incentive.

Section 4. In recognition of the benefits to the public to be derived through the continuing education of the employees covered by this Agreement, this section shall remain in force and effect as a free-standing contractual education incentive system notwithstanding the repeal or, or any amendment to, c. 41, §108L.

Section 5. If at any point the Commonwealth restores funding and reimburses the Town to the levels set forth in M.G.L. c. 41, § 108L, the Town would retain all said reimbursement.

Belmont Police Superiors Contract ARTICLE 31

WHEREAS the Town accepted the provisions of M.G.L. c. 41, §108L with the expectation that the Commonwealth of Massachusetts would provide funds, in accordance with its provisions, for 50% of the applicable base salary increases set forth therein.

WHEREAS police officers and superior officers have obtained qualifying degrees under that program in the expectation that they would receive the full payments set forth therein.

WHEREAS, the Commonwealth of Massachusetts, particularly in its FY 2010 budget, has failed to reimburse the Town its share of the program's cost, and has eliminated the program for police officers who do not have qualifying degrees (or are entered into the program) as of October 1, 2009.

NOW THEREFORE the parties agree as follows:

Section 1. Current Enrollees.

- a. Notwithstanding the Commonwealth's FY 2010 appropriation or prior or future reimbursement shortfalls, under which the Town has received or will receive less reimbursement for costs incurred under M.G.L. c. 41, §108L program, the Town agrees to provide base salary increases, for bargaining unit members employed as officers as of July 1, 2009 who are enrolled in the program as of October 1, 2009, at the levels and for the degrees set forth in § 108L at the time of the Town's acceptance, and in accordance with the procedures and standards for qualifying degrees from accredited institutions set forth in §108L as of June, 2009. If for any reason the Commonwealth of Massachusetts no longer qualifies degrees under § 108L, the parties will develop their own procedures for doing so in a manner that replicates to the extent possible the same standards used by the Commonwealth for qualifying degrees as of October 1, 2009.
- b. If at any point the Commonwealth restores funding and reimburses the Town to the levels set forth in M.G.L. c. 41, § 108L, as it read on June 29, 2009 for officers in the program as of October 1, 2009, then it is the parties' mutual intent that the officers be paid, and the Town be reimbursed to the full extent provided in §108L as of that date.

- c. In recognition of the benefits to the public to be derived through the continuing education of the employees covered by this Agreement, this Section shall remain in force and effect as a free-standing contractual education incentive system notwithstanding the repeal of, or any amendment to, §108L.
- d. Educational incentive shall be paid as part of the Town's regular payroll and shall be included in and considered as base salary for purposes of calculating overtime, holiday pay, first responder and night differential. It is the parties' intent to include education incentive as regular compensation under G.L. c. 32, to the extent permitted by law.
- e. This Section shall be applicable to police officers from other municipalities who lateral into employment as police officers in the Town and are subsequently promoted into this bargaining unit, provided that any such officers were eligible for educational incentives under §108L as of October 1, 2009.

Section 2. Future Enrollees.

- a. Inasmuch as the Commonwealth's budget has eliminated any education incentive benefits for newly hired officers and for officers not in the §108L program as of October 1, 2009, the parties agree to adopt the following education incentive program for such officers.
 - I. For an Associate's degree in Criminal Justice, an annual stipend of: Sergeant: \$5,550
Lieutenants \$6,550 Captains: \$7,550. For a Bachelor's degree in Criminal Justice, an annual stipend of: Sergeant: \$10,200
Lieutenants: \$12,200 Captains: \$14,200. For a Master's degree in Criminal Justice, an annual stipend of: Sergeant: \$12,250
Lieutenants: \$14,250 Captains: \$16,750
The above amounts will increase by \$150 for an Associate's, \$200 for a Bachelor's, and \$250 for a Master's in FY2019 and FY2020. The education program under this section shall include the same quality guidelines, standards and review processes for accredited institutions as set forth in section 1 above.
 - 2. Such stipends shall be included in base salary for purposes of calculating overtime and holiday pay, first responder, and night differential. It is the parties' intent to include such stipends as regular compensation under M.G.L. Ch. 32, to the extent permitted by law.
 - 3. Such stipends will be paid as part of the Town's regular weekly payroll.
 - b. If at any point the Commonwealth revives or implements a new §108L program, in whole or in part, for officers not in the program (but not to exceed levels or for degrees provided in the §108L program as of June, 2009) as of October 1, 2009, then it is the parties' mutual intent that such officers receive such base salary increases as are provided in any such legislation to the extent that the Commonwealth in fact funds and makes payment of its share of the costs. Accordingly, the following principles will govern the administration of such revised program: (1) taking advantage of state financial support of police education, to the extent that such support is in fact provided to the Town; (2) the Town's payment obligation of Town funds, net of state payments, could be less than the flat dollar amounts in Section 2 above, but will not exceed those amounts and may be retroactively recovered if the state does not meet all or part of its promised share of funds for the program; and (3) the Town's payment of any flat dollar educational incentive stipends shall be fully credited towards any payment obligation under this section.

Section 3. Current and Future Enrollees. In the event that the Commonwealth expands the §108L program by increasing levels of base pay or changing qualifying degrees, whereby the Town would incur costs beyond those incurred under the §108L program as originally accepted, then the Town shall not be bound to pay such increased levels or for other qualifying degrees unless the Board of Selectmen approves, and the Town Meeting affirmatively votes to do so and to appropriate necessary funds.

Section 4. The Association shall not bring or support any legal action to compel payments to any members of the bargaining unit for education incentives that requires the Town to exceed the cost of payments to it as provided under this Article. In the event a court or agency of competent jurisdiction enters a judgment or order requiring the Town to make additional education incentive payments or incur additional education incentive costs beyond those set forth in this section, then the parties will negotiate, upon the Town's request. If the parties are unable to reach agreement, the Town may submit the question to binding arbitration.

Section 5. All new employees shall be required to successfully obtain an Associate degree in Criminal Justice within three (3) years, six months of employment with the Town of Belmont. Failure to obtain said degree will be grounds for discharge. unless a highly unusual circumstance warrants an extension of time by the Town's Appointing Authority (i.e., active military duty, long term absence due to injury or illness that prevents continued study)

Medford Police Contact

Article XVIII, Compensation shall be amended at Section 3(a), Educational Incentive Program, by adding the following text at the end of the Section:

Beginning with payments on or after July 1, 2020, if a college or university is accredited by the Mass Board of Higher Education or one of the regional boards listed below, neither an officer's enrollment date nor the failure of the Mass Board of Higher Education to certify a particular criminal justice or law enforcement program will impact an officer's eligibility for payments under this section.

The eligible regional accreditation boards are:

Mass Board of Higher Education

Middle States Commission on Higher Education New England Association of Schools and Colleges Higher Learning Commission

Southern Association of Colleges Western Association of Schools

Board of Regents of the State of New York

In addition to those programs that have been approved pursuant to MGL c 41, sec 108L, the following areas of degree programs will be eligible for education incentive pay.

Bachelor's Degree -Criminology, Forensics Science, Psychology, Sociology, Social Work, Law/Legal Studies, and Emergency Management.

Master's Degree - Criminal Justice, Criminology, Business Administration (with 18 credits in Criminal Justice) Public Administration (with 18 credits in Criminal Justice)

Also effective July 1, 2020, officers hired after July 1, 2009 who have obtained a bachelor's degree or a master's degree in a qualifying criminal justice program or a law degree, or who were hired before July 1, 2009 but matriculated for the first time and earned any such qualifying

degree after July 1, 2009 shall be eligible for contractual educational incentives · in the amount of 10% of base salary for a Bachelor's Degree in Criminal Justice and 12.5% of base salary for a Master's Degree in Criminal Justice or a Law Degree but only after three

(3) years of service with the City of Medford Police Department; after the completion of five

- (5) years such officers shall be eligible for 20% of base salary for a bachelor's degree in Criminal Justice and 25% of base salary for a Master's Degree in Criminal Justice or a Law Degree. Also, effective July 1, 2020, officers who have qualifying degrees in programs other than criminal justice or law (as set forth above in this paragraph) shall be eligible for the same percentage of base salary incentive compensation (as set forth above in this paragraph) for post 2009 criminal justice or law degrees.

Officers covered by this paragraph will be eligible for education incentive payments only if they achieve a cumulative GPA of at least 2.0, or the equivalent of a C grade. Officers will be required to provide an official transcript to show authenticity and coursework.

Any on-line degree must be from an accredited university or college, as outlined above, and shall include the following:

1. Include no more than six (6) credits related to professional and military training, including basic training. **(Applicable to Officers hired after July 1, 2019.)**
2. Include only transferred credits from a college or university earned within that last ten (10) years. **{Applicable to Officers hired after July 1, 2019.}**
3. Include no more than six (6) credit evaluations including CLEP, DANTES, AP, SATII, ACE or UEXCELL.
4. Include the area of study designated as Criminal Justice studies or one of the approved degree fields as listed above.
5. Include a minimum of two (2) written recommendations from course instructors that show some level of personal knowledge of the student or interaction with the student.
6. In addition, The University Without Walls is an academic major offered through the UMASS - Amherst. For a University without Walls degree to be accepted, all the above shall be included and the degree shall be designated within the area of study titled - Criminal Justice Studies.
7. The Chief of Police, upon request of the Association, can review each of the above for reasonable exceptions under which one or more the foregoing requirements can be waived.

Natick Police Contract

Section 1. Regular full-time officers, who earn degrees in a law enforcement field or criminal justice or job-related assignment applicable, shall receive educational incentive pay as follows:

Employees hired prior to July 1, 2009:

A 10% increase for an Associate's degree in law enforcement, or sixty credits earned toward a baccalaureate degree in law enforcement or criminal justice.

A 20% increase for a baccalaureate degree in law enforcement or criminal justice, and

A 25% increase for a master's degree in law enforcement or criminal justice or a Juris Doctorate.

Such pay shall be included in computing sick pay, holiday pay, vacation pay, injured leave pay, FLSA overtime, and other comparable leave, and shall be deemed and is regular compensation for pension/retirement purposes and shall be paid on a bi-weekly basis.

Section 2. Employees hired after July 1, 2009:

- A. Employees who are hired on or after July 1, 2009 shall receive educational incentive based upon their educational attainments as set for the below:

Employees who possess an Associate's Degree or sixty credits earned towards a Baccalaureate Degree from a four-year accredited college or university shall receive an education incentive in the amount of

\$3,500 per year, payable in a pro-rated amount in the employee's regular paycheck. The Associate's degree must be in Criminal Justice, Law Enforcement, or job assignment related field.

Employees who possess a Bachelor's Degree from a four-year accredited college or university shall receive an education incentive in the amount of \$6,500 per year, payable in a pro-rated amount in the employee's regular paycheck. The Bachelor's Degree must be in Criminal Justice, law Enforcement or job assignment related field.

Employees who possess a Master's Degree or Juris Doctorate from a four-year accredited college or university shall receive an education incentive in the amount of \$10,000 per year, payable in a pro-rated amount in the employee's regular paycheck. The Master's Degree must be in Criminal Justice, Law Enforcement, or job assignment related field.

Such pay shall be included in computing sick pay, holiday pay, vacation pay, injured leave pay, FLSA overtime, and other comparable leave, and shall be deemed and is regular compensation for pension/retirement purposes and shall be paid on a bi-weekly basis.

- B. The intent of the education incentive is to attract and reward employees who have attained a degree that emphasizes critical thinking skills, as well as oral and written communication. Accreditation for the purposes of the colleges and granting the degrees for which compensation will be paid shall mean accreditation by the New England Association of Schools and Colleges (NEASC) or an equivalent regional accrediting agency in another region. Programs granting degrees recognized for the purposes of this Article must be reasonably rigorous, and programs delivering content primarily thorough on-line methods may be scrutinized to a greater extent, as will programs granting credits for "life experience".
- C. The parties intend that any educational incentive paid hereunder will satisfy or be applied towards the requirements of any further educational incentive program, should such a program be enacted and be applicable to employees of the Town. If available under such future enactment, the Town may seek financial support from the Commonwealth for such program and may take such administrative steps as may be required to accomplish this purpose.

Each officer, upon successful completion of course work in law enforcement or a related elective, shall receive reimbursement for expenses incurred including tuition, books, and associated fees up to an annual maximum of \$500. Reimbursement will be authorized for promotional prep classes or seminars. All such course work shall be pre-approved by the Chief of Police.

Natick Police Superiors Contract

ARTICLE XV- EDUCATIONAL Incentive & REIMBURSEMENT

Section 1: Regular full-time officers, who earn degrees in a law enforcement field or criminal justice or job-related assignment applicable, shall receive education incentive pay as follows:

Employees hired prior to July 1, 2009).

- 10% increase for an associate's degree in law enforcement, or sixty credits earned toward a baccalaureate degree in law enforcement or criminal justice.
- A 20% increase for a baccalaureate in law enforcement or criminal justice, and
- A 25% increase for master's degree in law enforcement or criminal justice or a Juris Doctorates

Such pay shall be included in base/annual in computing sick pay, holiday pay, vacation pay, injured leave pay, overtime, and other compensable leave, and shall be deemed and is regular compensation for pension/retirement purposes and shall be part of their weekly compensation.

Section 2: Employees hired after July 1, 2009:

A. Employees who are hired on or after July 1, 2009, shall receive an education incentive based upon their education attainments as set forth below.

- Employees who possess an Associate's Degree or sixty credits earned towards a Baccalaureate Degree from a four-year accredited college or university shall receive an education incentive in the amount of \$2,500 per year, payable in a pro-rated amount in the employee's regular paycheck. Educational incentive under this section will not impact the contractual overtime rate. The Associate's degree must be in Criminal Justice, a Law Enforcement field or job assignment related field.
- Employees who possess a Bachelor's Degree from a four-year accredited college or university shall receive an education incentive in the amount of \$5,000 per year, payable in a pro-rated amount in the employee's regular paycheck. Educational incentive under this section will not impact the contractual overtime rate. The Bachelor's degree must be in Criminal Justice, a law Enforcement Field or job assignment related field.
- Employees who possess a Master's Degree or Juris Doctorates from an accredited college or university shall receive an education incentive in the amount of \$10,000 per year, payable in a prorated amount in the employee's regular paycheck. Educational incentive under this section will not impact the contractual overtime rate. The Master's degree must be in Criminal Justice, a law Enforcement field or job assignment related field.

- B. The intent of the education incentive is to attract and reward employees who have attained a degree that emphasizes critical thinking skills, as well as oral and written communication. Accreditation for the purposes of the colleges and universities granting the degrees for which compensation will be paid shall mean accreditation by the New England Association of Schools and Colleges (NEASC) or an equivalent regional accrediting agency in another region. Programs granting degrees recognized for the purposes of this Article must be reasonably rigorous, and programs delivering content primarily through on-line methods may be scrutinized to a greater extent, as will programs granting credits for "life experience."
- C. The parties intend that any education incentive paid hereunder will satisfy or be applied towards the requirements of any future stator educational incentive program, should such a program be enacted and be applicable to employees of the Town. If available under such future enactment, the Town may seek financial support from the Commonwealth for such

program and may take such administrative steps as may be required to accomplish this purpose.

All semester credits and degrees shall be earned in an educational institution accredited by the New

England Association of Colleges and Secondary Schools or by the Board of Higher Education Each Officer, upon successful completion of course work in law enforcement or a related elective, shall receive reimbursement for expenses incurred including tuition, books, and associated fees up to an annual maximum of \$500. Reimbursement may be authorized for the purchase of textbooks included in the Human Resource Division recommended reading list for promotional examinations. This will include one (1) copy of each publication. AU such course work shall be pre-approved by the Chief of Police.

Needham Police Contract Section 2

Effective July 1, 1998, Police Officers must qualify under MGL Chapter 41, Section 108L to receive Educational Incentive Pay.

- (a) If the Commonwealth should fail to reimburse the Town, in whole or in part, for its share of MGL Chapter 41, Section 108L Educational Incentive Pay, the Town will fully absorb the total cost and make payment accordingly unless and until the parties agree to change the provisions of Article 24 of the Agreement. Payment of educational incentive pay will be restricted to:
 - (i) Officers who are already receiving the educational incentive pay for qualifying degrees; and
 - (ii) Officers, appointed prior to July 1, 2009, who have begun to accumulate points pursuant to said section 108L of said Chapter 41 of the General Laws as of September 1, 2009, who shall be allowed to accumulate the maximum number of points permissible; and
 - (iii) Any officer who laterally transfers to the Needham Police Department or is re-hired from the Civil Service lay-off list to the Needham Police Department, who was already being compensated for a qualifying degree pursuant to MGL Chapter 41, Section 108L.

If the Legislature should eliminate or amend MGL c. 41, Section 108L, the Town

of Needham will continue to pay educational incentive pay to eligible employees as set forth in number 3, above, in accordance with the provisions of MGL c. 41, Section 108L in effect on September 1, 2009, including 10% for a qualifying Associates degree, 20% for a qualifying Bachelor's degree, and 25% for a qualifying Master's degree.

- (b) Effective July 1, 2012, members of the bargaining unit appointed after July 1, 2009 and who are not eligible to receive educational incentive pay in accordance with M.G.L. c. 41 Section 108L and in accordance with Sub-section (b) shall be eligible for the following: For a qualifying Associate's Degree For a qualifying Bachelor's Degree

For a qualifying Master's or Law Degree 7.5% per year, paid weekly 15% per year, paid weekly 15% per year, paid weekly

For the purposes of this Sub-section, "qualifying degree" shall be defined as that which would be qualifying under M.G.L. c. 41 Section 108L.

North Andover Police Contract Section 7

- A. Employees hired before July 1, 2009 and participating in the educational incentive program known as the "Quinn Bill" pursuant to M.G.L. c. 41, §108L as of that date, shall continue to receive education incentive pay pursuant to that statute, notwithstanding under-funding of the reimbursement towards the incentive program by the Commonwealth of Massachusetts. However, the Town will continue to seek financial support from the Commonwealth for such program to the extent it remains available and may take such administrative steps as may be required to accomplish this purpose.
- B. Employees who are not eligible for Quinn Bill incentives, including all officers hired on or after July 1, 2009, shall receive an education incentive based upon their educational attainments, as set forth below.
- C. Employees who possess an Associate's Degree, from a two-year program at an accredited institution, in Criminal Justice or a field reasonably related to law enforcement, shall receive an education incentive in the amount of \$3,000 per year, payable in a pro rata amount in the employee's regular paycheck, which amount shall be included in calculating the overtime rate. This amount shall increase to \$3,250 as of July 1, 2019 and to \$3,500 as of July 1, 2020.
- D. Employees who possess a Bachelor's Degree from a four-year accredited college or university shall receive an education incentive in the amount of \$6,000 per year, payable in a pro rata amount in the employee's regular paycheck, which amount shall be included in calculating the overtime rate. The Bachelor's degree must be in Criminal Justice, in a Liberal Arts or Business-related discipline, in forensic science, or in a discipline recognized by the policy referenced below. This amount shall increase to \$6,375 as of July 1, 2019 and to \$6,750 as of July 1, 2020.
- E. Employees who possess a Master's Degree from an accredited college or university shall receive an education incentive in the amount of \$7,500 per year, payable in a pro rata amount in the employee's regular paycheck, which amount shall be included in calculating the overtime rate. The Master's Degree must be in Criminal Justice, in a Liberal Arts or Business-related discipline, in forensic science, or in a discipline recognized by the policy referenced above. This amount shall increase to \$8,000 as of July 1, 2019 and to \$8,500 as of July 1, 2020.
- F. The intent of the education incentive is to attract and reward employees who have attained a degree that emphasizes critical thinking skills, as well as oral and written communication. Accreditation for the purposes of the colleges and universities granting the degrees for which compensation will be paid shall mean accreditation by the New England Association of Schools and Colleges (NEASC) or an equivalent regional accrediting agency in another region. Programs granting degrees recognized for the purposes of this Article must be reasonably rigorous and programs delivering content primarily through on-line methods may be scrutinized to a greater extent, as will programs granting credits for "life experience."
- G. The Town shall develop policy as necessary to implement this Article of the agreement in consultation with a committee of department members representing a cross section of the department in terms of rank and assignment and including one or more members designated by the Union. The policy will guide the interpretation of this provision of the agreement as it relates to the type of degrees that are deemed to be related to law enforcement for the purpose of the Associates Degree, the types of degrees that can qualify for the Bachelor's Degree stipend, the colleges and programs that will be acceptable, and the procedure for

notifying the Town of a degree and the proof required. In the event of a disagreement regarding the policy, the matter will be submitted to the Town Manager for final determination.

- H. The parties intend that any educational incentive paid hereunder will satisfy or be applied towards the requirements of any future statutory educational incentive program, should such a program be enacted and be applicable to employees of the Town. If available under such future enactment, the Town may seek financial support from the Commonwealth for such program and may take such administrative steps as may be required to accomplish this purpose.

North Andover Police Lieutenants Contract ARTICLE 13

Section A. Education Incentive

1. Employees hired before July 1, 2009 and participating in the educational incentive program known as the "Quinn Bill" pursuant to MGL c41, §108L as of that date, shall continue to receive education incentive pay pursuant to that statute, notwithstanding underfunding of the reimbursement towards the incentive program by the Commonwealth of Massachusetts. However, the Town will continue to seek financial support from the Commonwealth for such program to the extent it remains available and may take such administrative steps as may be required to accomplish this purpose.
2. Employees who are not eligible for Quinn Bill incentives, including all officers hired on or after July 1, 2009, shall receive an education incentive based upon their educational attainments, as set forth below.
3. Employees who possess an Associate's Degree, from a two-year program at an accredited institution, in Criminal Justice or a field reasonably related to law enforcement, shall receive an education incentive in the amount of \$3,000 per year, payable in a pro rata amount in the employee's regular paycheck, which amount shall be included in calculating the overtime rate. This amount shall increase to \$3,250 as of July 1, 2019 and to \$3,500 as of July 1, 2020.
4. Employees who possess a Bachelor's Degree from a four-year accredited college or university shall receive an education incentive in the amount of \$6,000 per year, payable in a pro rata amount in the employee's regular paycheck, which amount shall be included in calculating the overtime rate. The Bachelor's degree must be in Criminal Justice, in a Liberal Arts or Business-related discipline, in forensic science, or in a discipline recognized by the policy referenced below. This amount shall increase to \$6,375 as of July 1, 2019 and to \$6,750 as of July 1, 2020.
5. Employees who possess a Master's Degree from an accredited college or university shall receive an education incentive in the amount of \$7,500 per year, payable in a pro rata amount in the employee's regular paycheck, which amount shall be included in calculating the overtime rate. The Master's Degree must be in Criminal Justice, in a Liberal Arts or Business-related discipline, in forensic science, or in a discipline recognized by the policy referenced below. This amount shall increase to \$8,000 as of July 1, 2019 and to \$8,500 as of July 1, 2020.
6. The intent of the education incentive is to attract and reward employees who have attained a degree that emphasizes critical thinking skills, as well as oral and written communication. Accreditation for the purposes of the colleges and universities granting the degrees for which compensation will be paid shall mean accreditation by the New England Association of

Schools and Colleges (NEASC) or an equivalent regional accrediting agency in another region. Programs granting degrees recognized for the purposes of this Article must be reasonably rigorous, and programs delivering content primarily through on-line methods may be scrutinized to a greater extent, as will programs granting credits for "life experience."

7. The Town shall develop policy as necessary to implement this Article of the agreement in consultation with a committee of department members representing a cross section of the department in terms of rank and assignment and including one or more members designated by the Union. The policy will guide the interpretation of this provision of the agreement as it relates to the type of degrees that are deemed to be related to law enforcement for the purpose of the Associates Degree, the types of degrees that can qualify for the Bachelor's Degree stipend, the colleges and programs that will be acceptable, and the procedure for notifying the Town of a degree and the proof required. In the event of a disagreement regarding the policy, the matter will be submitted to the Town Manager for final determination.
8. The parties intend that any educational incentive paid hereunder will satisfy or be applied towards the requirements of any future statutory educational incentive program, should such a program be enacted and be applicable to employees of the Town. If available under such future enactment, the Town may seek financial support from the Commonwealth for such program and may take such administrative steps as may be required to accomplish this purpose.

Reading Police Contract --Section 3.4 - Education Incentive Program

3.4.1 The Town of Reading accepted MGL ch.41-s.108L (the Quinn Bill), in November 1993. For purposes of this Section, the term "Education Incentive Program" shall include the Quinn Bill if MGL ch.41-s.108L remains in place un-amended. If the acceptance of MGL ch.41-s.108L shall be repealed or amended by the Town, or if the State repeals or amends MGL Ch. 41 sec 108L, the following shall apply:

Employees shall continue to receive the pay and percentages they were/are entitled to and were/are receiving or may be entitled to receive in accordance with this Education Incentive Program as detailed in this section, and the Town of Reading shall be responsible to guarantee that the entire amount is paid.

It is the intent of this Section to guarantee 100% payment of education incentive pay benefits notwithstanding any subsequent legislation which might affect MGL ch.41-s.108L, or the Town of Reading's reimbursement by the Commonwealth of Massachusetts.

3.4.2 Employees who are eligible will be paid under this Education Incentive Program.

3.4.3 The payments under this Education Incentive Program will be paid in the bi- weekly payroll, and payments will thereby be prorated, if an employee is not employed for the full fiscal year.

An employee who is not employed as of September 1st of the fiscal year, or who has not attained a degree which is reimbursable under the Quinn Bill education incentive by that date, will not receive the Quinn Bill education incentive payment until the following September 1 if he is eligible at that time.

Police Officers who graduate from the academy and are sworn in as full time Police Officers after July 1, 2010, and who are eligible for payment under this Education Incentive Program

but are not eligible under the Quinn Bill, will be paid upon successful graduation from the police academy and upon being sworn in as a full-time Police Officer.

Officers who receive an approved degree will be eligible for payment under the Education Incentive Program upon providing to the Police Chief appropriate transcripts verifying the receipt of the degree.

3.4.4 The base salary for determining the amount to be paid under the Quinn Bill, or Education Incentive Program will be the base salary pursuant to the contract (which includes holiday pay, night shift differential, EMT Stipend & Specialist Pay where applicable) and shall exclude overtime.

3.4.5 The Education Incentive Program payments shall be determined by calculating at the beginning of the fiscal year the total educational incentive to which the employee will be entitled during the fiscal year.

The Town and the Union agree that if the Quinn Bill is repealed or under-funded by the State, the Town shall continue to pay the full Education Incentive Program payment as detailed in paragraph (7) below.

3.4.6 The Education Incentive Program payments shall be as follows:

- For an Associate's degree - 10% of base pay as listed in the contract
- For a Bachelor's degree - 20% of base pay as listed in the contract
- For a Master's Degree or Juris Doctor degree - 25% of base pay as listed in the contract.

3.4.7 An Associates, Bachelors or Master's degree in the following major concentrations shall be eligible for the Education Incentive Program:

- Criminal Justice
- Law enforcement

A Juris Doctor degree is also an eligible degree and shall be treated as a master's degree for the purposes of this agreement.

Degrees shall have been awarded by a college or university listed in the database of accredited postsecondary institutions and programs maintained by the US Department of Education.

3.4.8 Any employee who attends a school or course (including the Police Academy and/or Police Training Courses but excluding college credit courses) to better his knowledge in a specific area of police work shall be reimbursed for any out-of-pocket expense (meals, gasoline, equipment). No employee shall attend any course or school and receive any reimbursements without the prior approval of the Chief of Police.

Reading Police Superiors Contract SECTION 3.4

3.4.1 The Town of Reading accepted MGL ch.41-s.108L (the Quinn Bill), in November 1993. For purposes of this Section, the term "Education Incentive Program" shall include the Quinn Bill if MGL ch.41-s.108L remains in place un-amended. If the acceptance of MGL ch.41-s.108L shall be repealed or amended by the Town, or if the State repeals or amends MGL Ch. 41 sec 108L, the following shall apply:

Employees shall continue to receive the pay and percentages they were/are entitled to and were/are receiving or may be entitled to receive in accordance with this Education Incentive

Program as detailed in this section, and the Town of Reading shall be responsible to guarantee that the entire amount is paid.

It is the intent of this Section to guarantee 100% payment of education incentive pay benefits notwithstanding any subsequent legislation which might affect MGL ch.41-s.108L, or the Town of Reading's reimbursement by the Commonwealth of Massachusetts.

3.4.2 Employees who are eligible will be paid under this Education Incentive Program m.

3.4.3 The payments under this Education Incentive Program will be paid in the bi- weekly payroll, and payments will thereby be prorated, if an employee is not employed for the full fiscal year.

An employee who is not employed as of September 1st of the fiscal year, or who has not attained a degree which is reimbursable under the Quinn Bill education incentive by that date, will not receive the Quinn Bill education incentive payment until the following September 1 if he is eligible at that time.

Police Officers who graduate from a Police Recruit Training Academy and are sworn in as full time Police Officers after July 1, 2010, and who are eligible for payment under this Education Incentive Program but are not eligible under the Quinn Bill, will be paid upon successful graduation from the police academy and upon being sworn in as a full-time Police Officer.

Officers who receive an approved degree will be eligible for payment under the Education Incentive Program upon providing to the Police Chief appropriate transcripts verifying the receipt of the degree.

The base salary for determining the amount to be paid under the Quinn Bill, or Education Incentive Program will be the base salary pursuant to the contract (which includes holiday pay and night shift differential where applicable) and shall exclude overtime.

3.4.4 The Education Incentive Program payments shall be determined by calculating at the beginning of the fiscal year the total educational incentive to which the employee will be entitled during the fiscal year.

The Town and the Union agree that if the Quinn Bill is repealed or under-funded by the State, the Town shall continue to pay the full Education Incentive Program payment as detailed in paragraph (7) below.

3.4.5 The Education Incentive Program payments shall be as follows:

- For an Associate's degree - 10% of base pay as listed in the contract
- For a Bachelor's degree - 20% of base pay as listed in the contract
- For a Master's Degree or Juris Doctor degree - 25% of base pay as listed in the contract.

3.4.6 An Associate's, Bachelor's or Master's degree in the following major concentrations shall be eligible for the Education Incentive Program:

- Criminal Justice
- Law enforcement

A Juris Doctor degree is also an eligible degree and shall be treated as a master's degree for the purposes of this agreement.

Degrees shall have been awarded by a college or university listed in the database of accredited postsecondary institutions and programs maintained by the US Department of Education.

- 3.4.7** Any employee who attends a school or course {including the Police Academy and/or Police Training Courses but excluding college credit courses) to better his knowledge in a specific area of police work shall be reimbursed for any out-of-pocket expense {meals, gasoline, equipment). No employee shall attend any course or school and receive any reimbursements without the prior approval of the Police Chief.

Stoneham Police Contract ARTICLE 23

If General Law Chapter 41, Section 108L, which was accepted by the Town in 1971, shall be repealed, amended, or rescinded, the following shall apply:

- (a) Employees, who are not excluded from receiving educational incentive pay by section (C) of this Article, shall continue to receive the educational incentive pay and percentages they were/are entitled to and were/are receiving or may be entitled to receive, in accordance with said Chapter 41, Section 108L, had said Chapter 41, Section;108L not been repealed, amended, or rescinded, and the Town shall pay the
- (b) It is the intent of this Section to guarantee 100% payment of educational incentive pay benefits to employees not excluded from receiving educational incentive pay under section (c) of this Article, notwithstanding any subsequent legislation or Town action which might affect Chapter 41, Section 108L, or the Town's reimbursement by the Commonwealth thereunder.
- (c) **Effective with the signing of the April 12, 2011 agreement,** no one who becomes a member of the bargaining unit after April 15, 2011 shall be entitled to educational incentive pay. Accordingly, only those permanently appointed regular police officers of the Town of Stoneham as of April 15, 2011 shall be entitled to educational incentive pay under this article. This provision will not impact the rights of an officer who transfers into the Stoneham Police Department after April 15, 2011 and who was receiving educational incentive benefits in accordance with M.G.L. c.41, s. 108L from another department prior to July 1, 2009. An officer who was not receiving M.G.L. c. 41, s. 108L benefits at the time the officer transfers to the Stoneham Police Department will not be eligible to receive benefits/payments under this article.
- (d) **Effective with the signing of the 2020 - 2022 collective bargaining agreement,** employees who become a member of the bargaining unit after April 15, 2011, shall be entitled to an educational incentive established outside of the requirements of MGL c.41, s. 108L
 Bargaining unit members who have degrees in Criminal Justice, Political Science, Law Enforcement, Public Administration, Law, Sociology or Psychology, from an accredited college or university, shall be entitled to the following increase to their base pay: Associate's Degree: 2.5%; Bachelor's Degree or higher: 5%.
 Bargaining unit members who have degrees from an accredited college or university, other than those referenced in the prior paragraph, shall be entitled to the same increase of their base pay if the Chief of Police determines the degree relates to and benefits the police department and bargaining unit members' professional development.
 Bargaining unit members who have approved degrees at the time of the signing of the 2020 - 2022 collective bargaining agreement shall be entitled to a salary increase retroactive to July 1, 2020."

Effective July 1, 2021, amend Article 23 Educational Incentive section (d) by increasing Associate's Degree to 5% and Bachelor's Degree or higher to 10%.

Stoneham Police Superiors

If General Law Chapter 41, Section 108L, which was accepted by the Town in 1971, shall be repealed, amended, or rescinded, the following shall apply:

- (a) Employees shall continue to receive the educational incentive pay and percentages they were/are entitled to and were/are receiving or may be entitled to receive, in accordance with said Chapter 41, Section 108L, had said Chapter 41, Section 108L not been repealed, amended, or rescinded, and the Town shall pay the entire amount thereof.
- (b) It is the intent of this Section to guarantee 100% payment of educational incentive pay benefits notwithstanding any subsequent legislation or Town action which might affect Chapter 41, Section 108L, or the Town's reimbursement by the Commonwealth thereunder.

ARTICLE 4. EDUCATIONAL INCENTIVE PLAN

A. The parties agree to establish the Watertown Police Supervisors Educational Incentive Plan. The Town will continue to pay the full level of education incentive benefits set forth in such program, as summarized below, to employees currently participating in the Quinn Bill education incentive program under G.L. c41, §108L as it existed as of July 1, 2009, as well as to employees employed prior to July 1, 2009 who had begun to accumulate credit hours for degrees in law enforcement, criminal justice or law prior to September 1, 2009. The percentages associated with the Watertown Police Supervisors Educational Incentive Plan are as follows:

- 10% for an Associate's degree in law enforcement or criminal justice, or 60 points earned toward a Baccalaureate Degree in law enforcement or criminal justice.
- 20% for a Baccalaureate Degree in law enforcement or criminal justice.
- 25% for a Master's Degree in law enforcement or criminal justice, or a degree in law.

Qualifying degrees and credits will be the same as applied by the Massachusetts Department of Higher Education for Quinn Bill benefits as of June 30, 2009.

Future employees who transfer from another department where they had been included in an education incentive program pursuant to M.G.L. c41, §108L and were eligible to receive benefits under same shall be eligible for his education incentive program.

The parties acknowledge that the Town has previously accepted the provisions of Chapter 835 of the Acts of 1970, as amended, (M.G.L. c41, §108L). The education incentive benefit being provided under this contract is not intended to be in addition to the benefits the officer may be eligible to receive under §108L. Those employees who are eligible for payment under both §108L and the Watertown Education Incentive Plan shall receive the higher payment to which they are entitled, but not both. In no case shall an officer be entitled to receive from the Town education incentive payments that exceed in total the amounts that are expressly set forth above.

For officers who do not meet the eligibility criteria set forth above or under M.G.L. c41, §108L, they shall be entitled to receive an annual education incentive benefit as follows:

- \$3,500.00 for an Associate's degree in law enforcement or criminal justice, or 60 points earned toward a Baccalaureate Degree in law enforcement or criminal justice.
- \$7,000.00 for a Baccalaureate Degree in law enforcement or criminal justice.
- \$8,750.00 for a Master's Degree in law enforcement or criminal justice, or a degree in law.

B. Payments under Section A above shall be made weekly and shall be included in the base pay for computing injured pay, sick pay, vacation pay, holiday pay and night shift and weekend differentials. Education incentive benefits shall be considered by the Town as regular compensation for pension and retirement purposes.

C. The parties agree that effective July 1, 2000 education incentive benefits will be calculated as part of base wage for overtime purposes. The parties further agree that overtime benefits due bargaining unit members will be calculated pursuant to the provisions of 29 U.S.C. §207 (k) and 29C FR §553.201 (a) as it pertains to law enforcement officers. Effective July 1, 2010 all officers to be paid Quinn Bill, Education incentive and/or Transitional Career Awards will be paid on a weekly basis.

Watertown continued

Effective July 1, 2020, increase annual education incentive benefit for non-Quinn eligible officers to the following amounts:

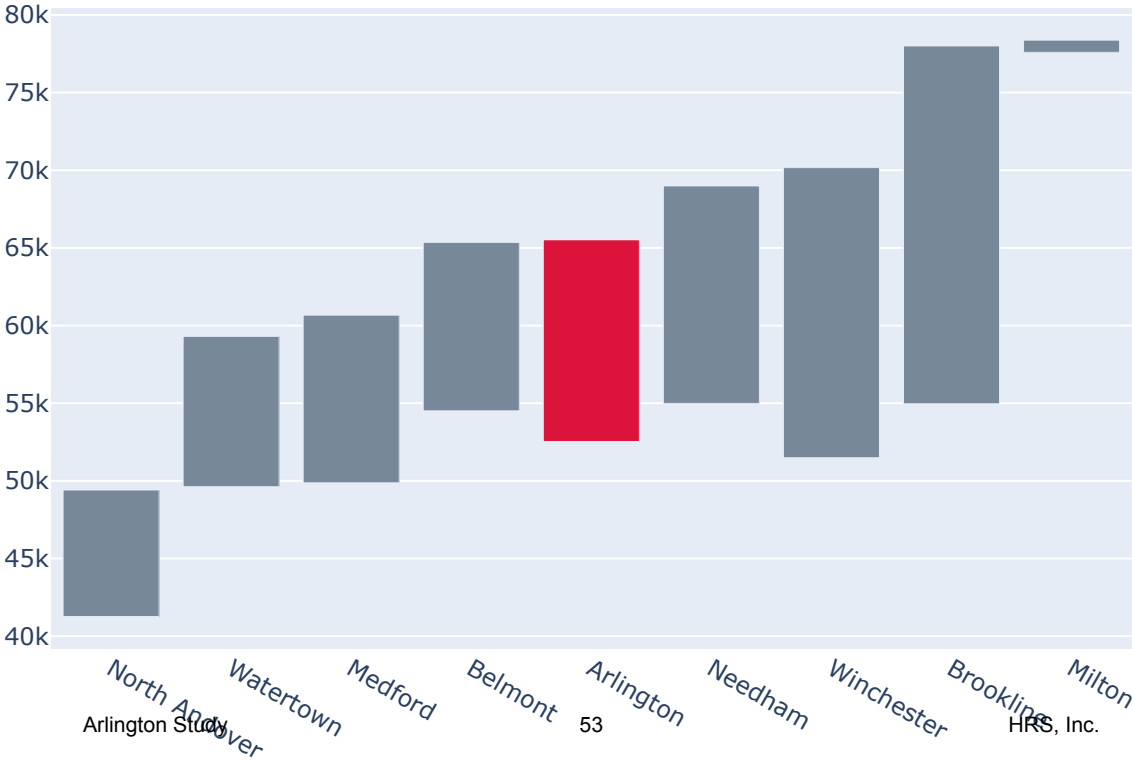
- \$5,000.00 for an Associate's degree in law enforcement or criminal justice, or 60 points earned toward a Baccalaureate Degree in law enforcement or criminal justice.
- \$9,000.00 for a Baccalaureate Degree in law enforcement or criminal justice.
- \$11,250.00 for a Master's Degree in law enforcement or criminal justice, or a degree in law.



FINAL REPORT GRAPHICS

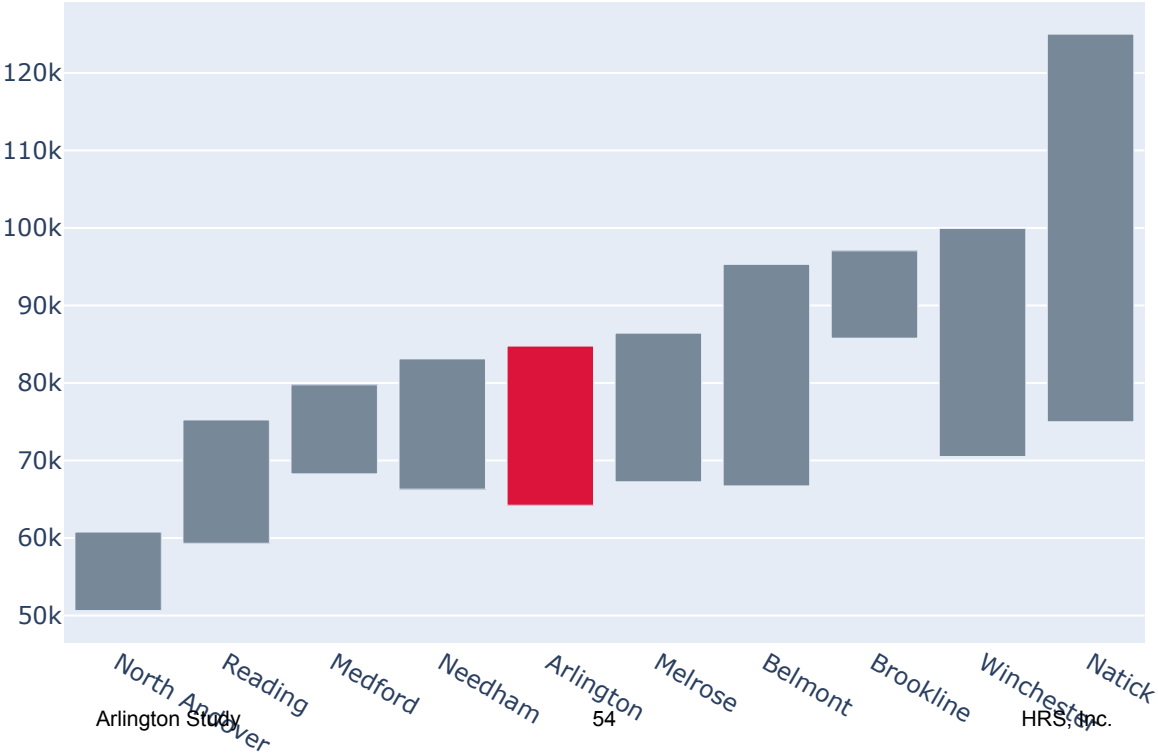
Adult Services Librarian

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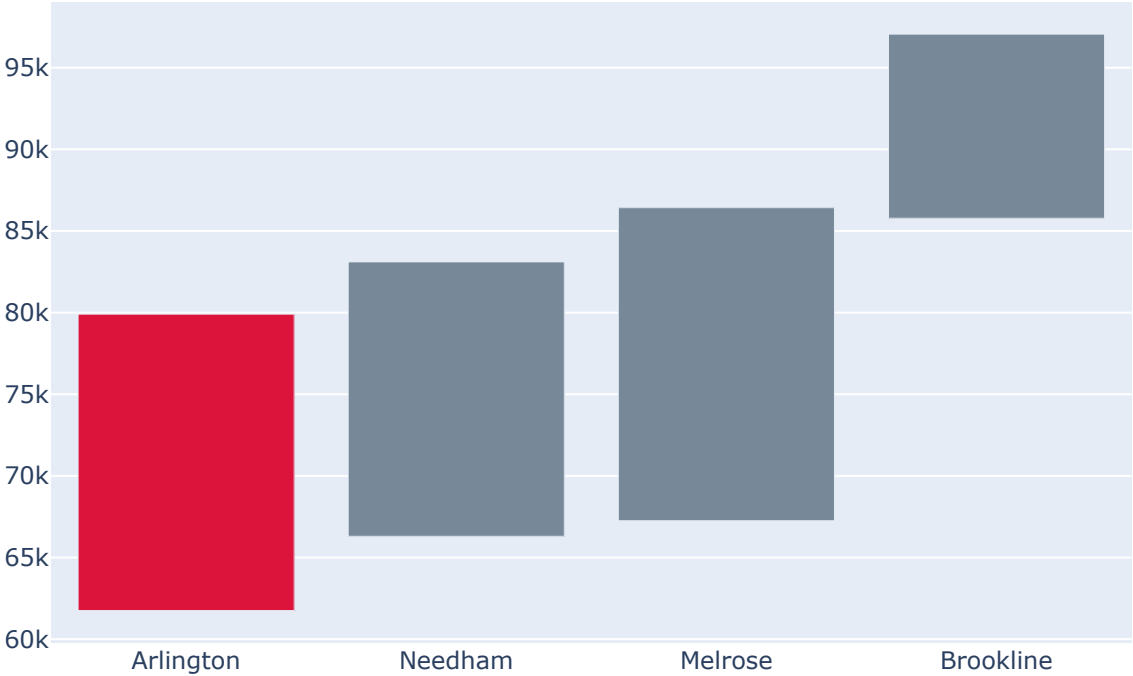
Assistant Comptroller

Reference 7



Assistant Director of Human Resources

Reference 7



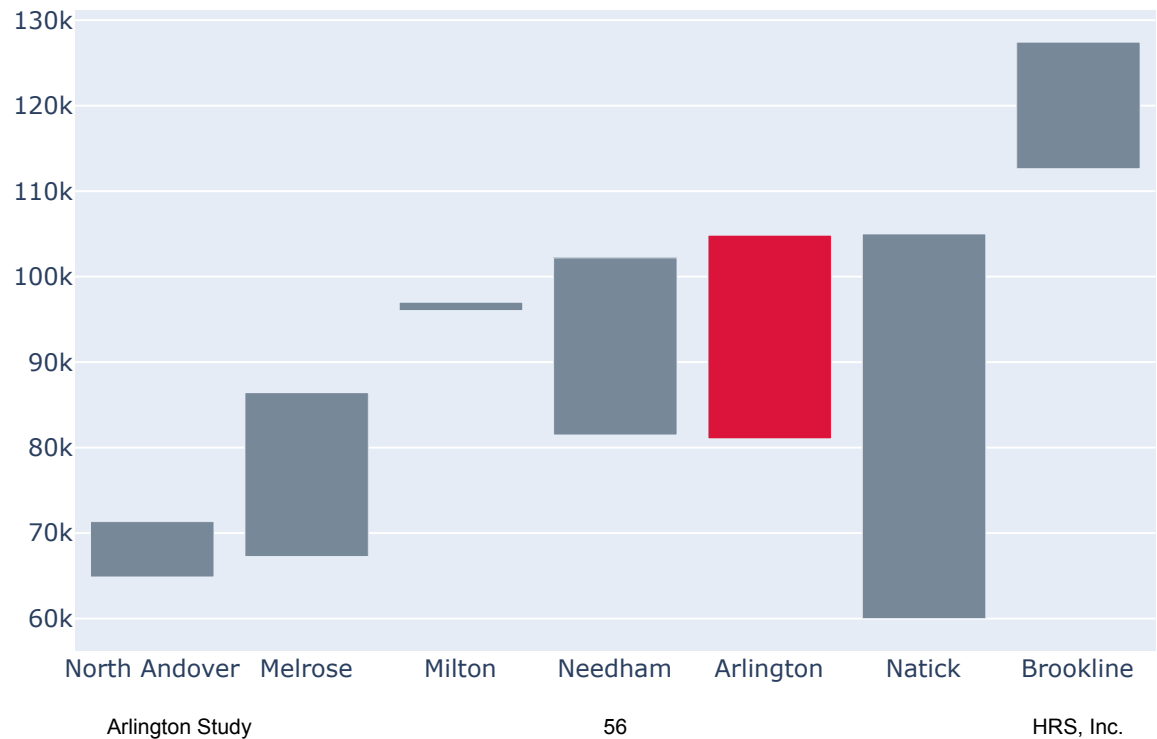
Arlington Study

55

HRS, Inc.

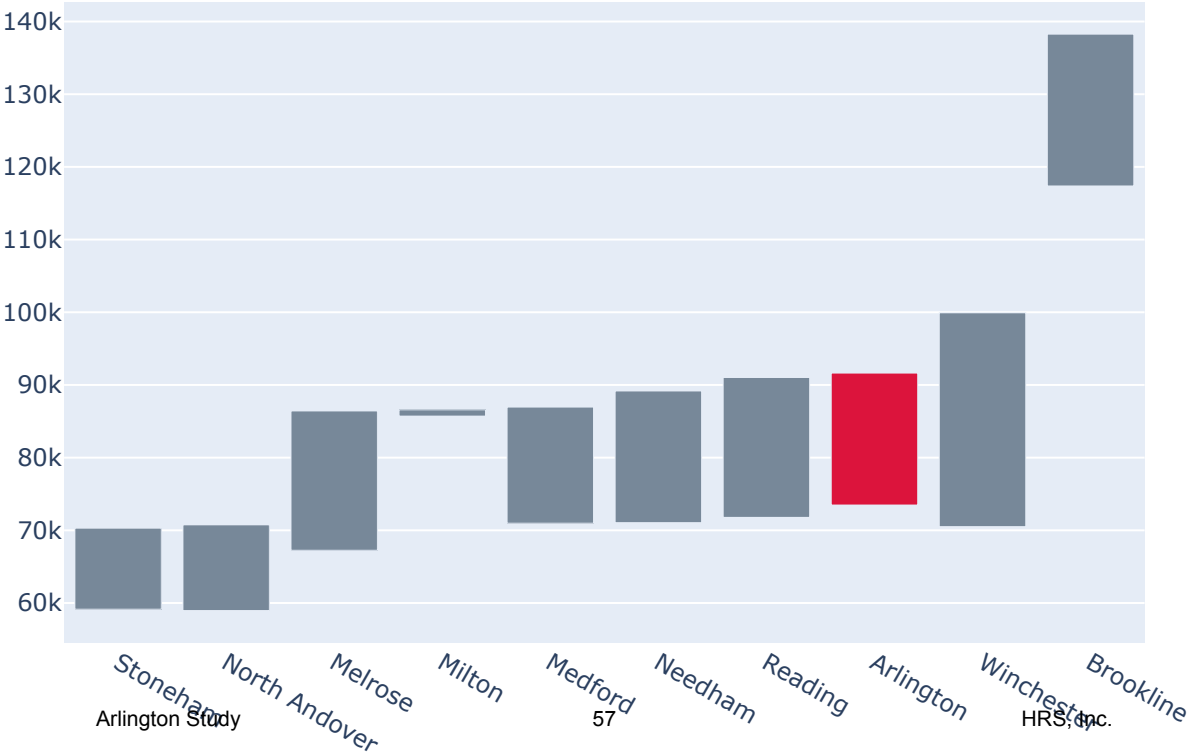
Assistant Director of Technology

Reference 7



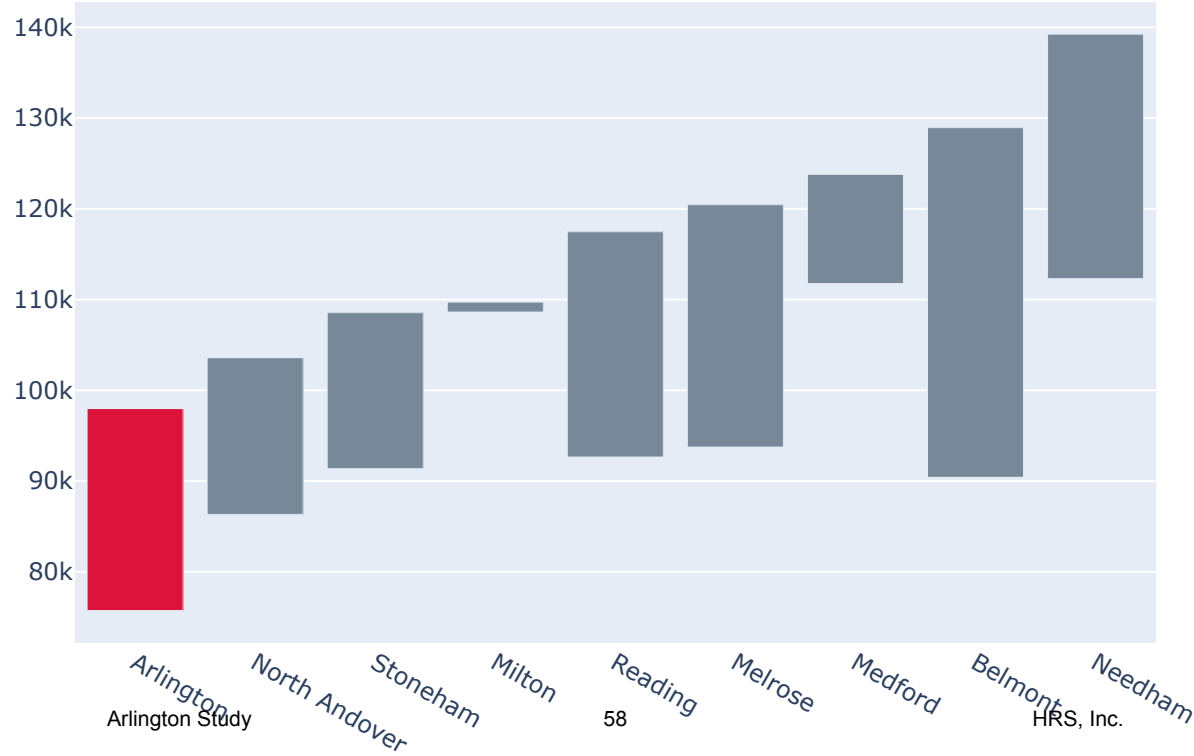
Assistant Library Director

Reference 7



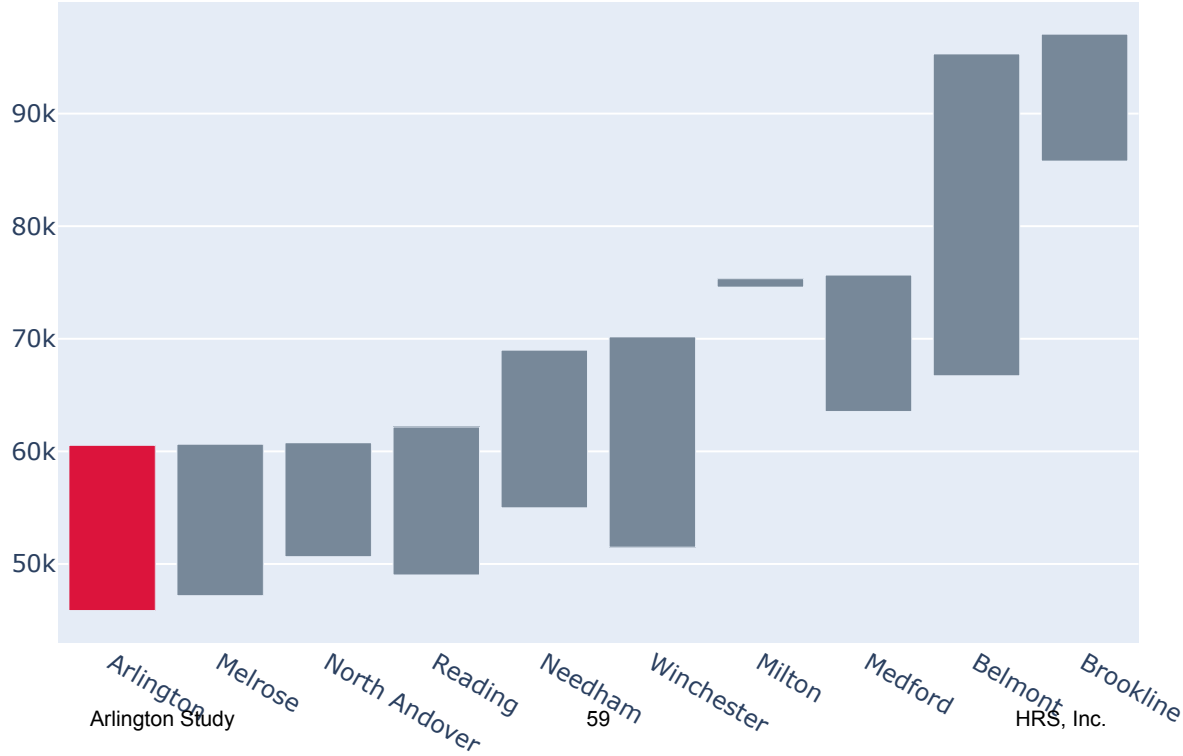
Assistant Public Works Director

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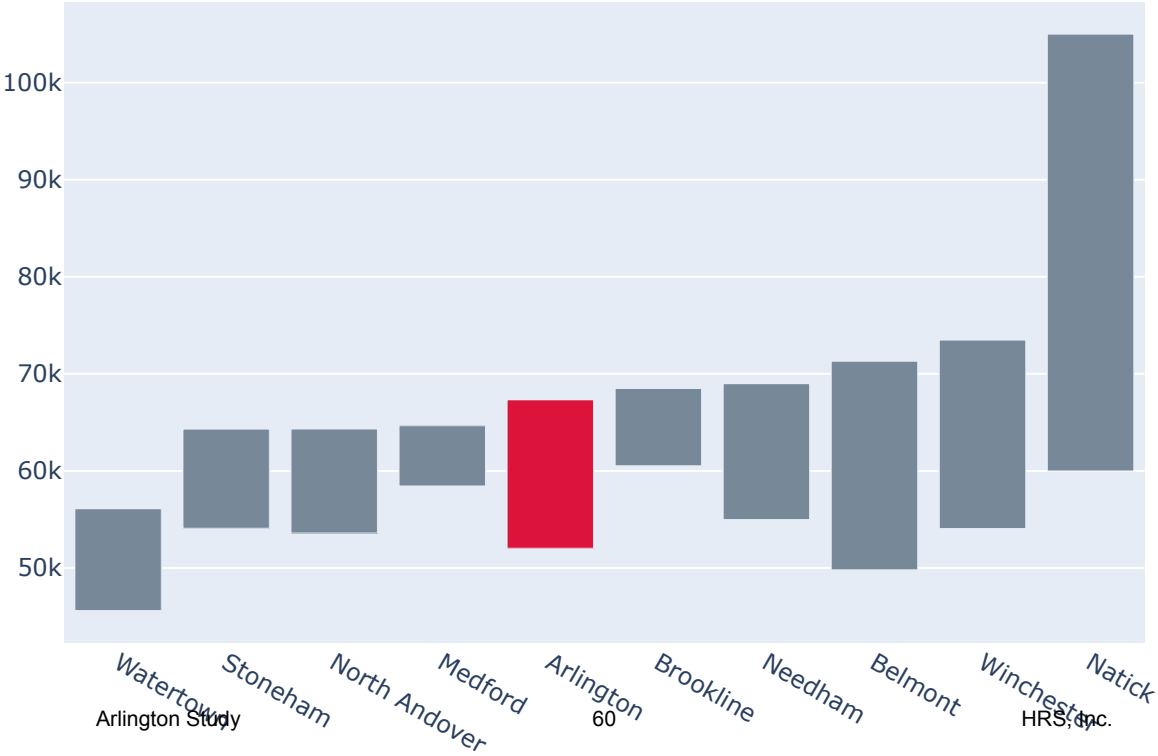
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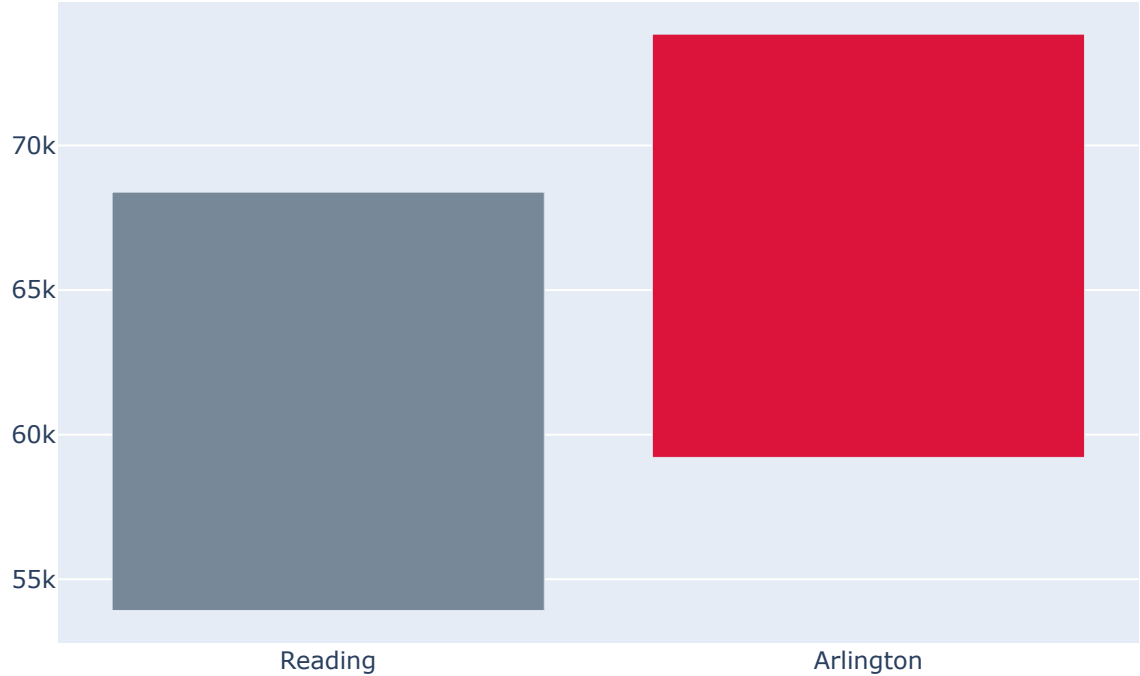
Benefits Administrator

Reference 7



Branch Librarian

Reference 7



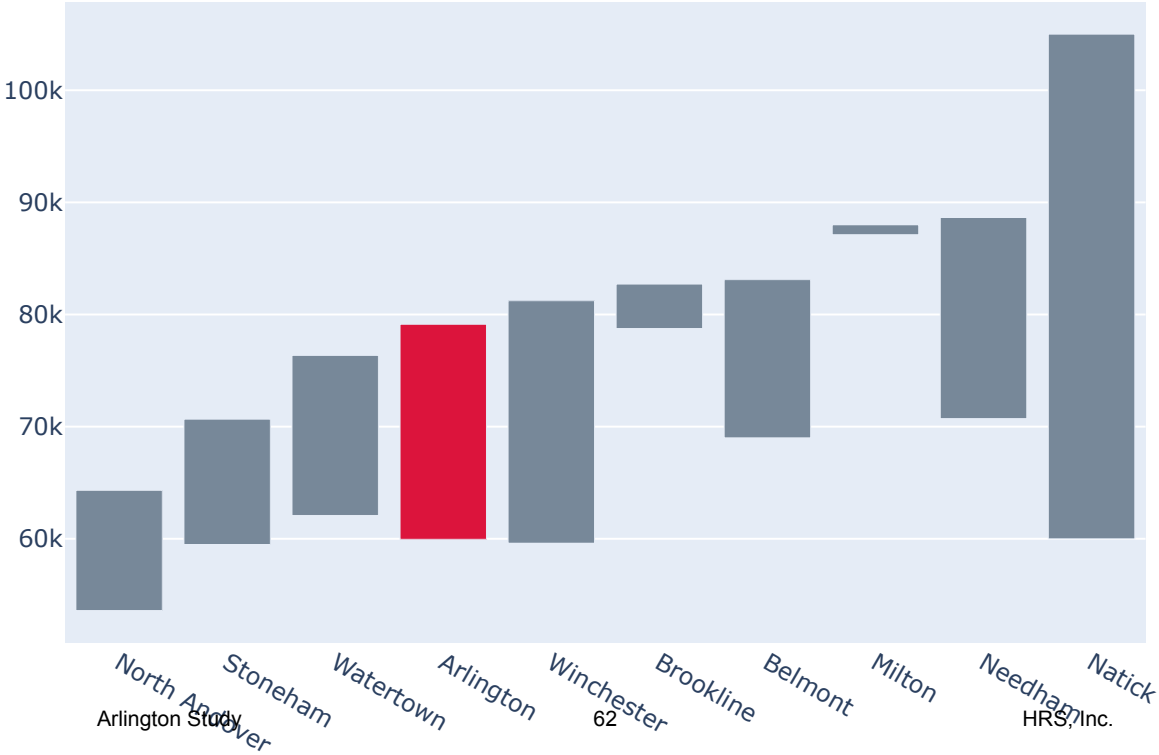
Arlington Study

61

HRS, Inc.

Building Inspector

Reference 7



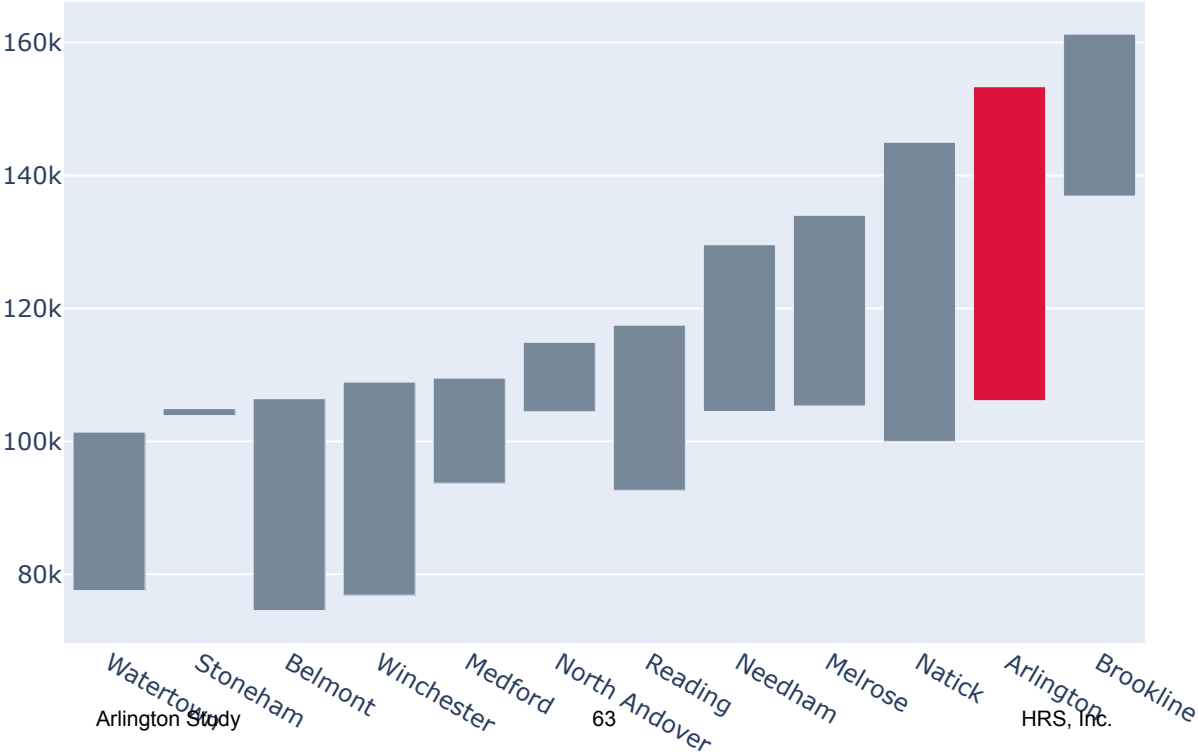
Arlington Study

62

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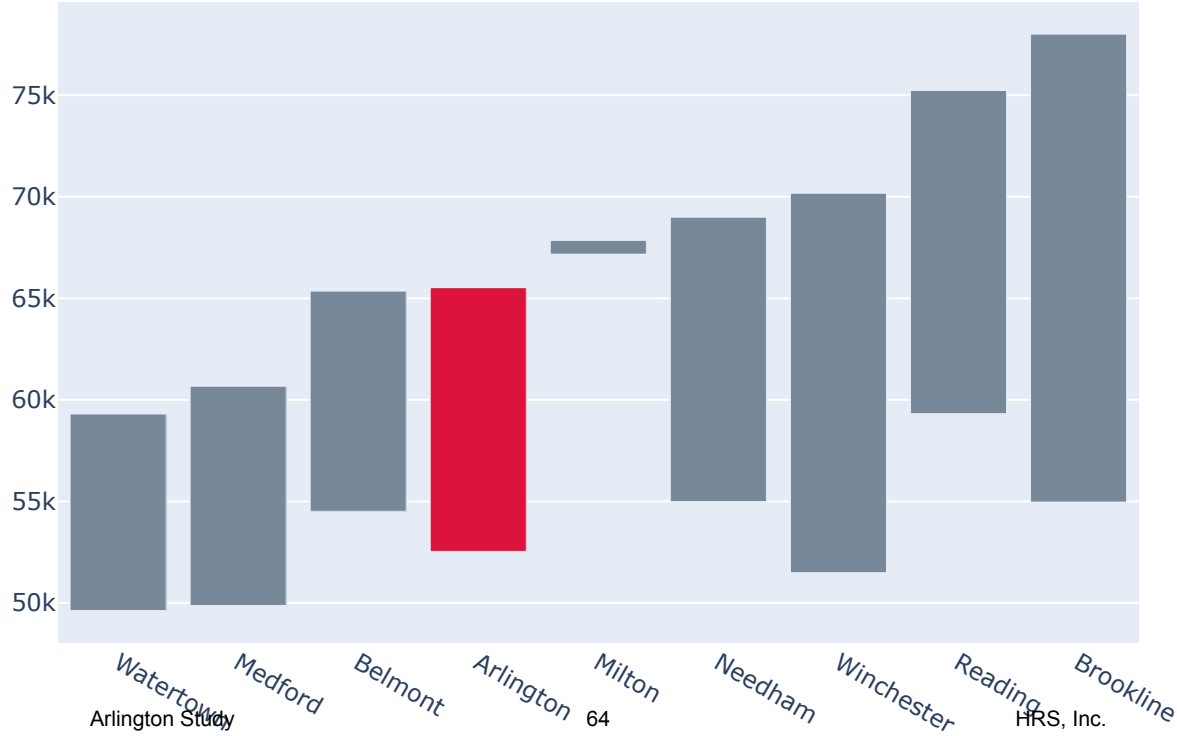
Chief Technology Officer

Reference 7



Children's Librarian

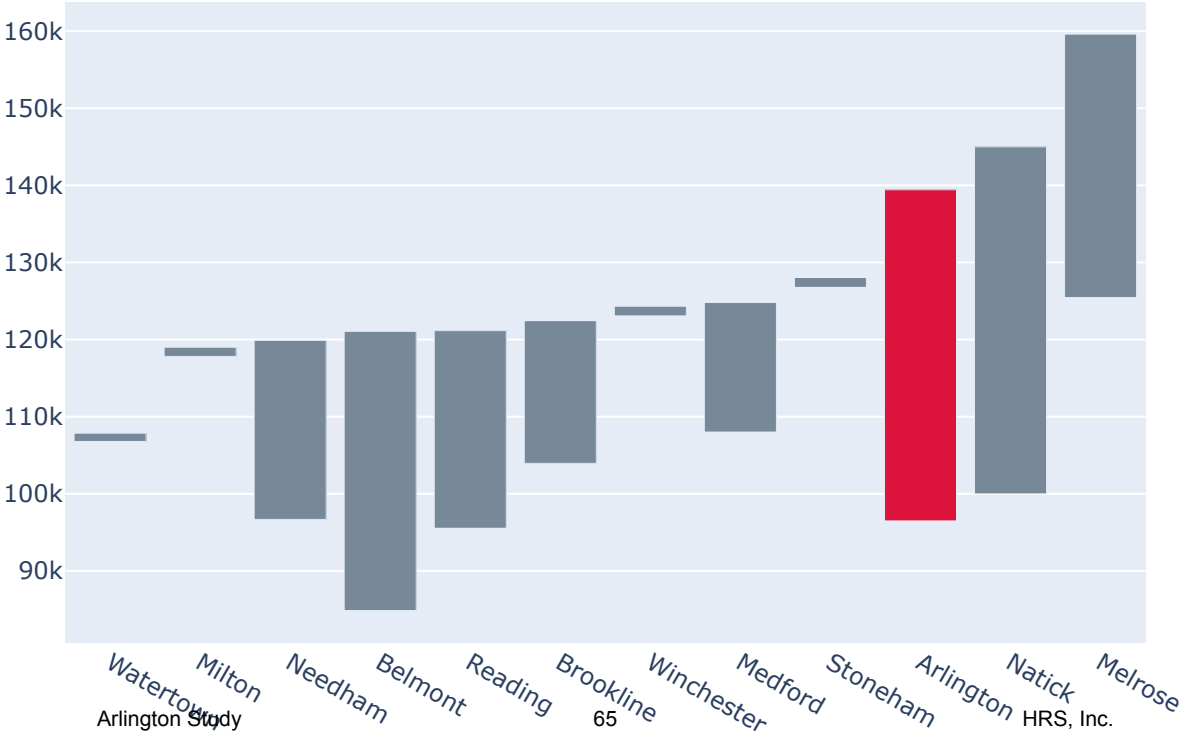
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Arlington Study

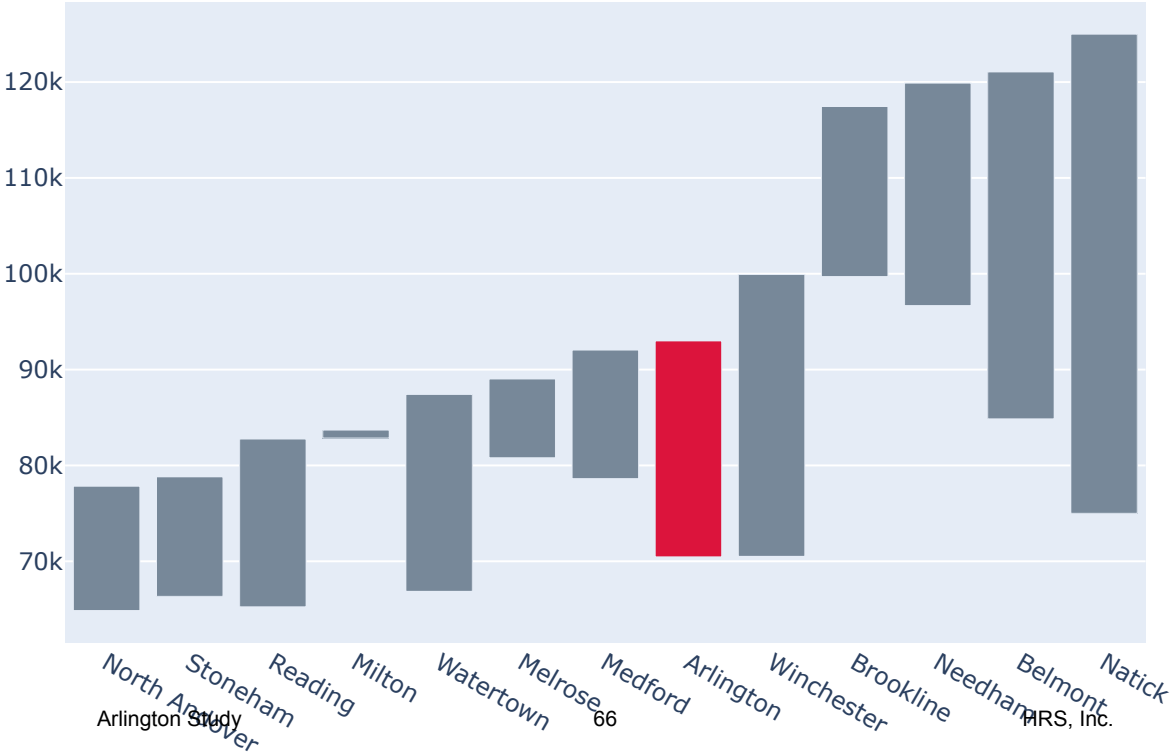
Comptroller or Town Accountant

Reference 7



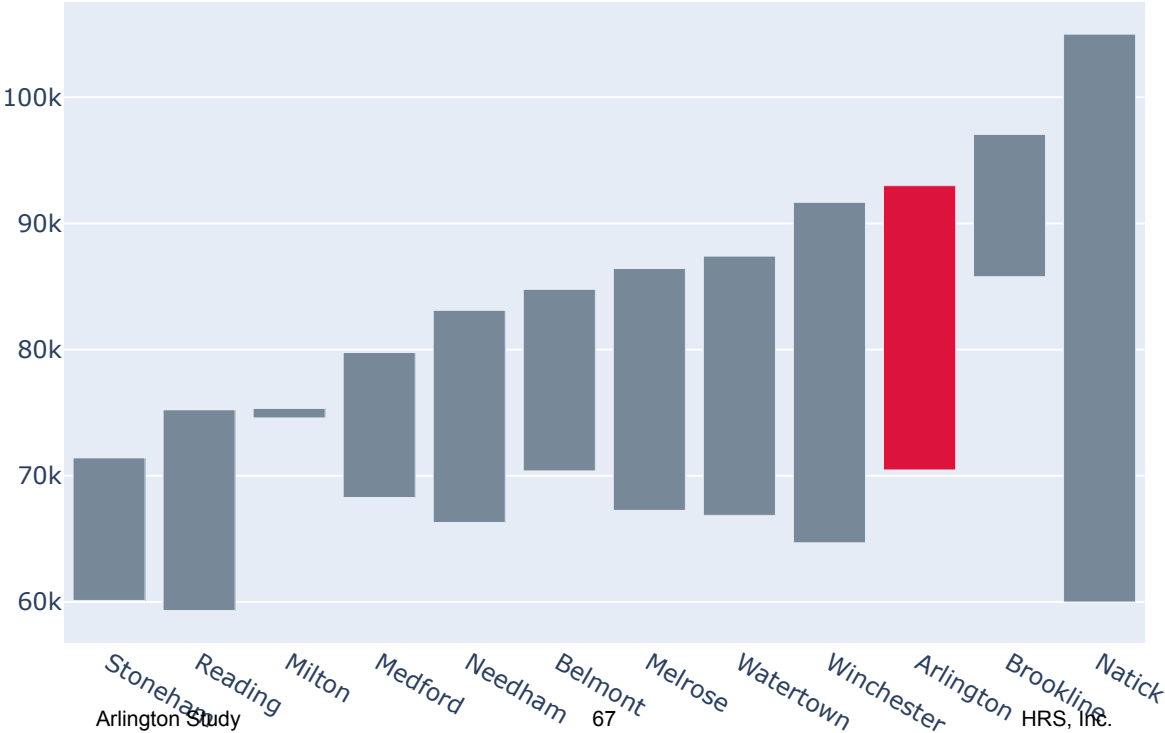
Council on Aging Director

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Deputy Treasurer

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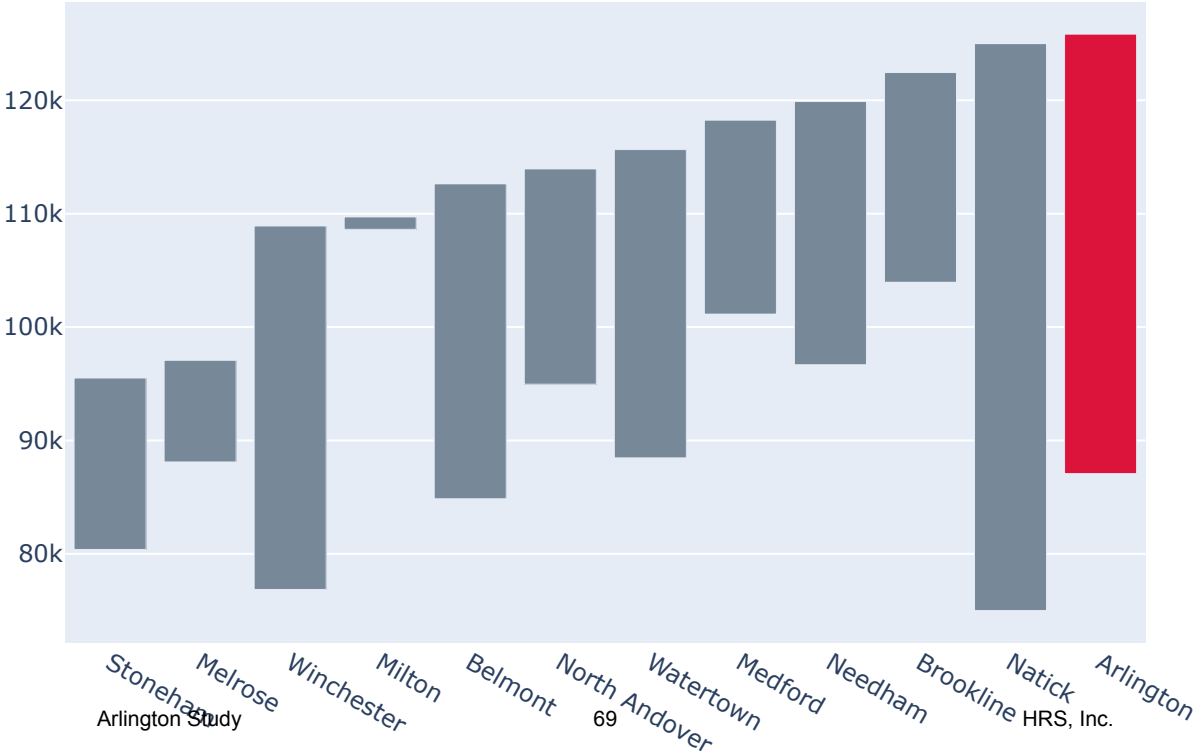
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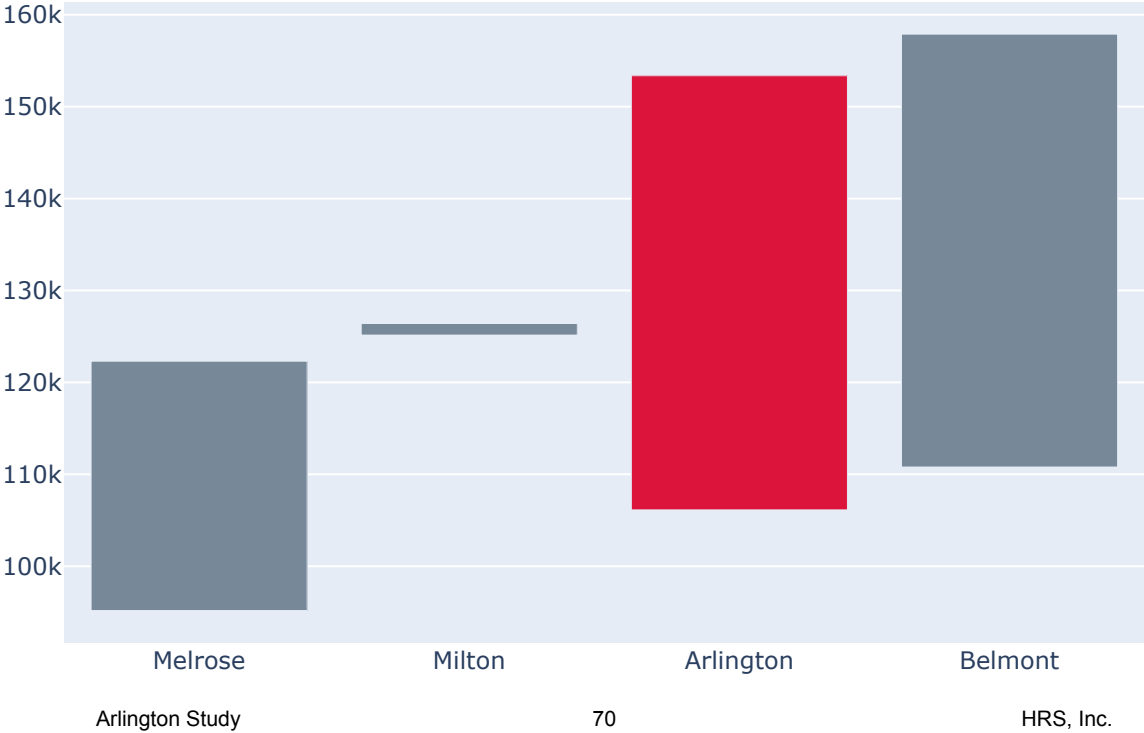
Director of Assessment

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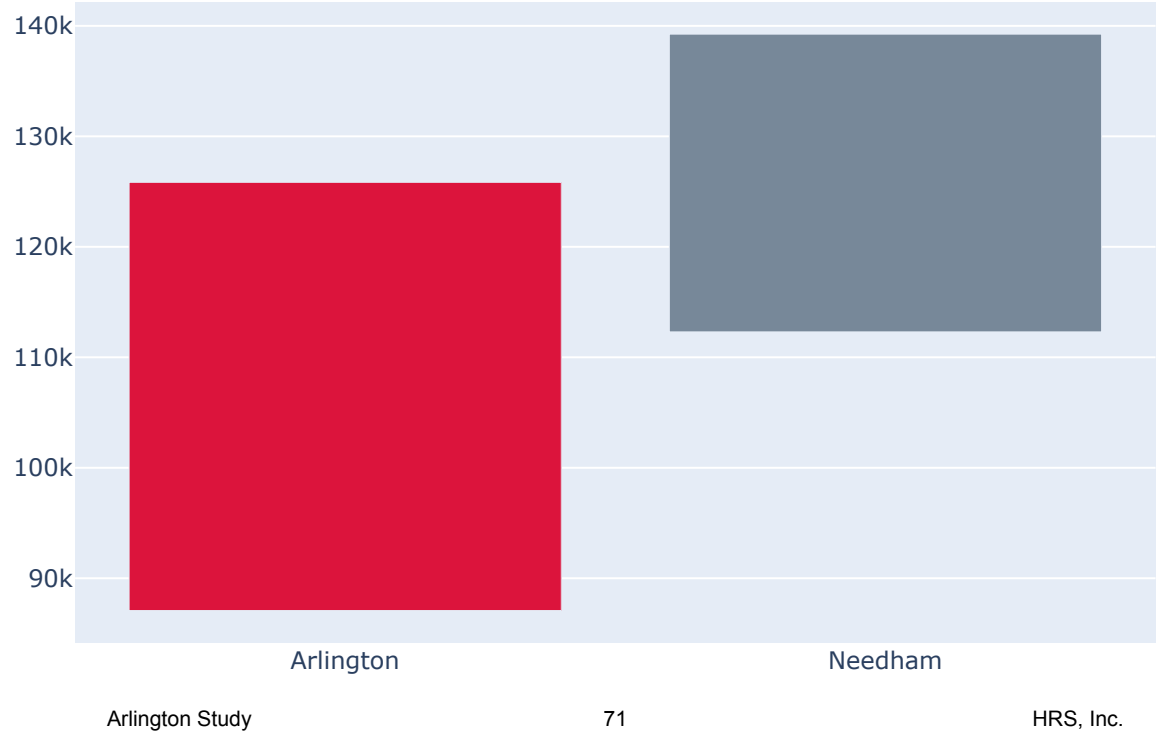
Director of Facilities

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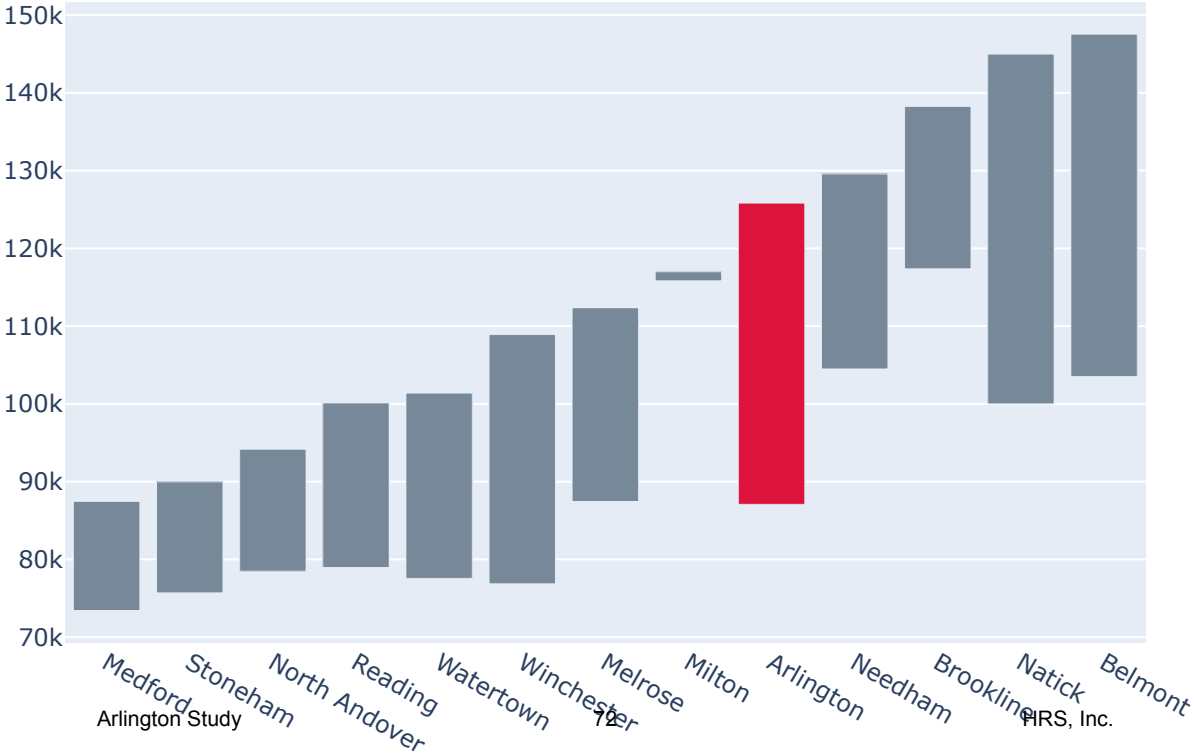
Director of Health and Human Services

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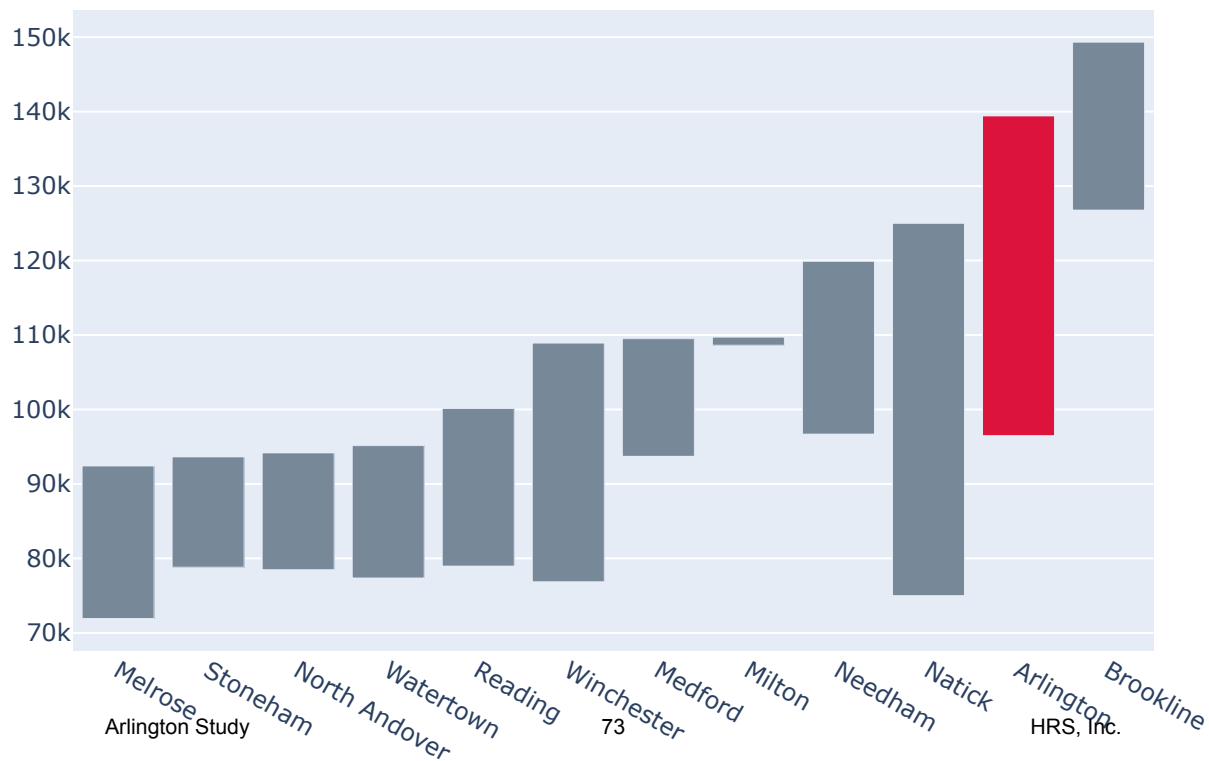
Director of Human Resources

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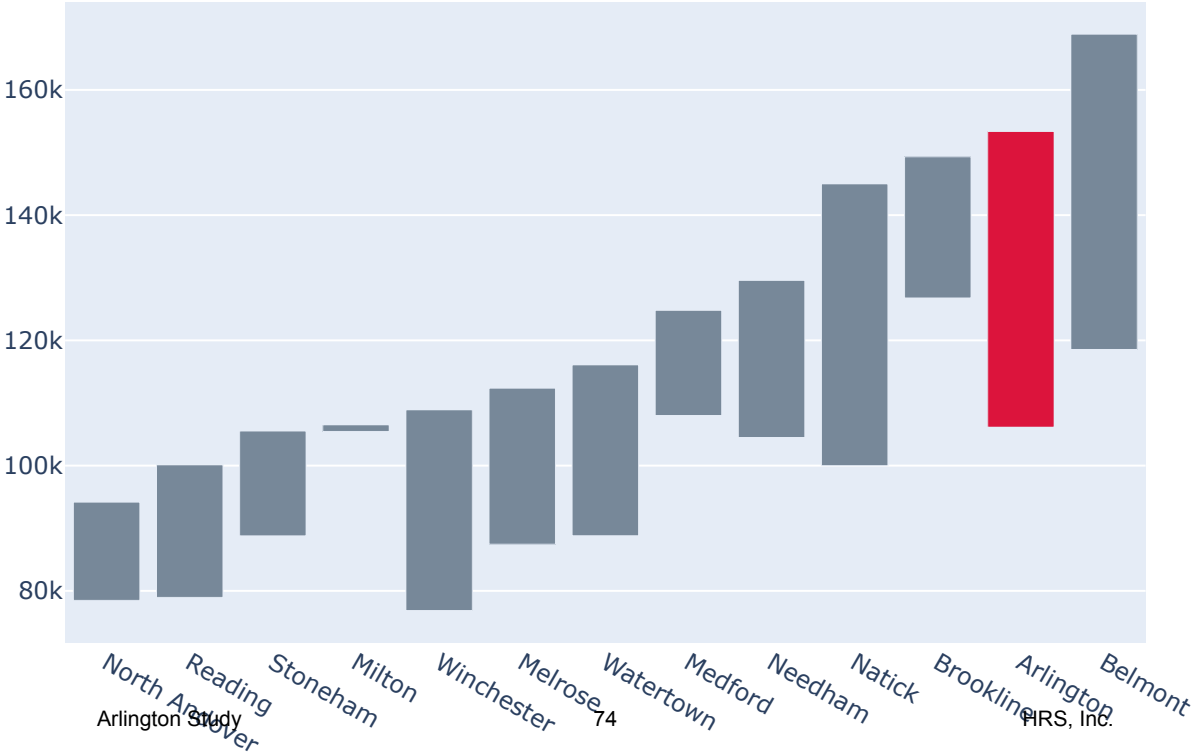
Director of Inspections or Building Commissioner

Reference 7



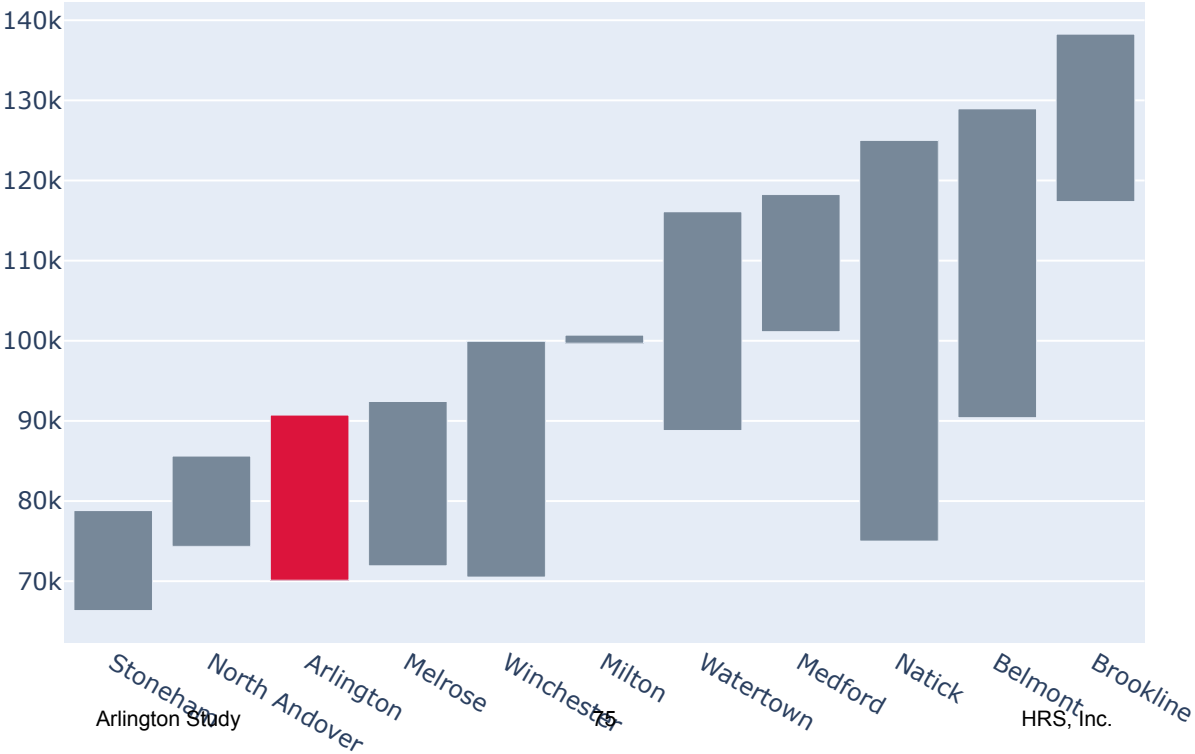
Director of Planning & Development

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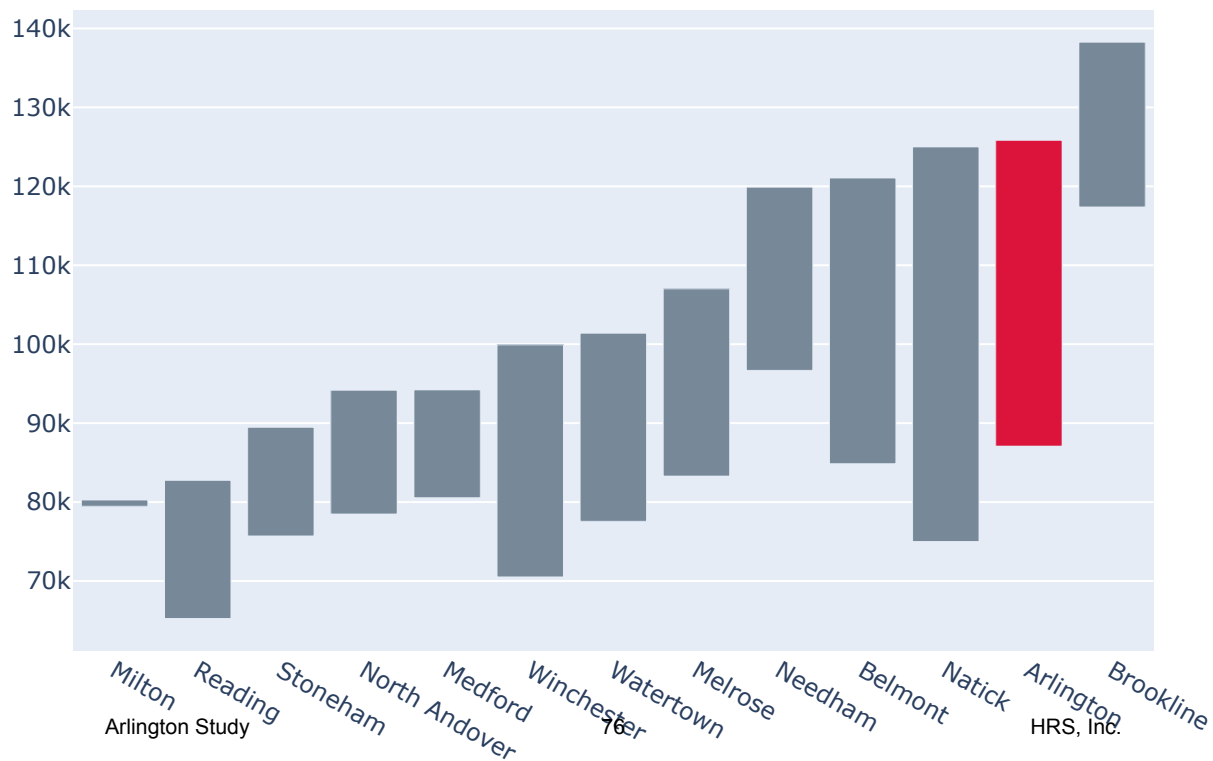
Director of Public Health

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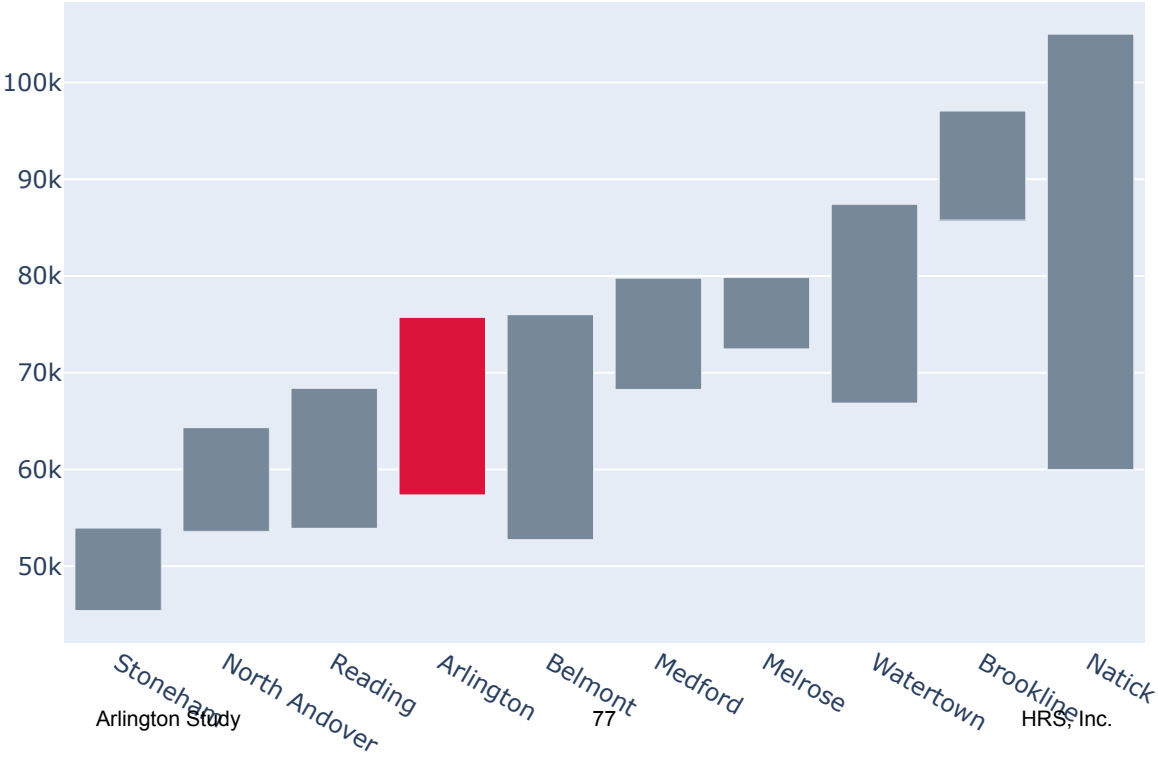
Director of Recreation

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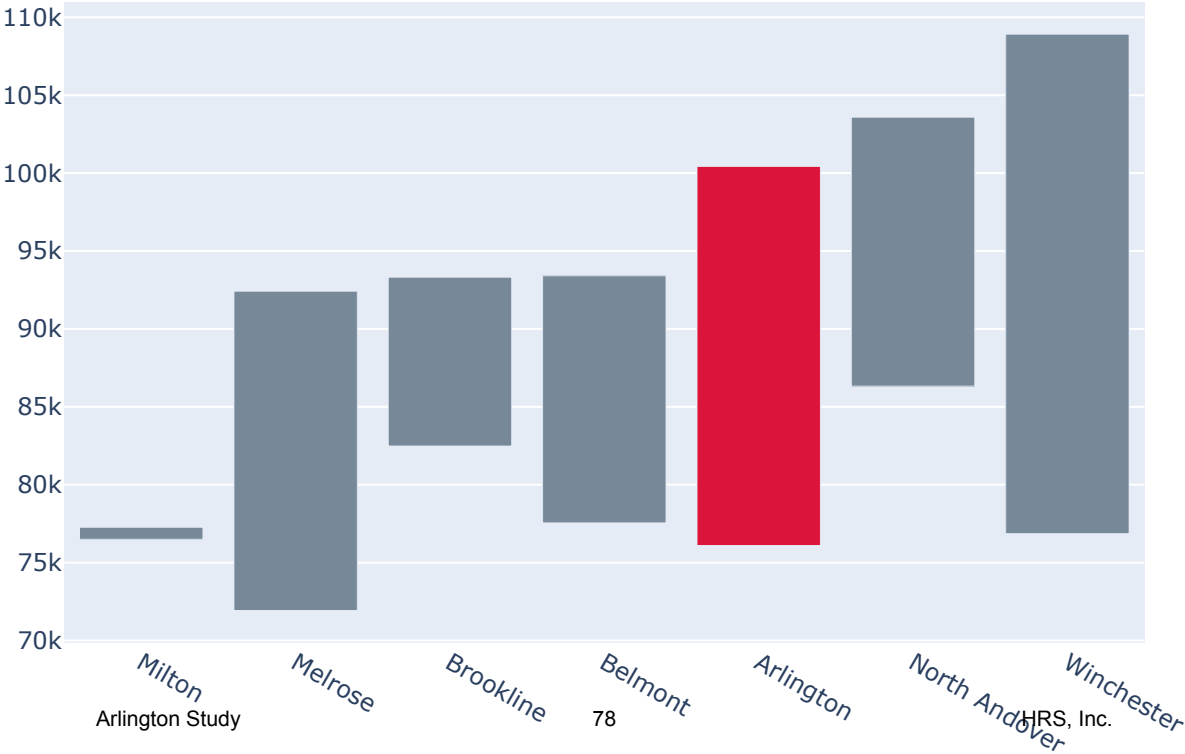
Director of Veterans Services

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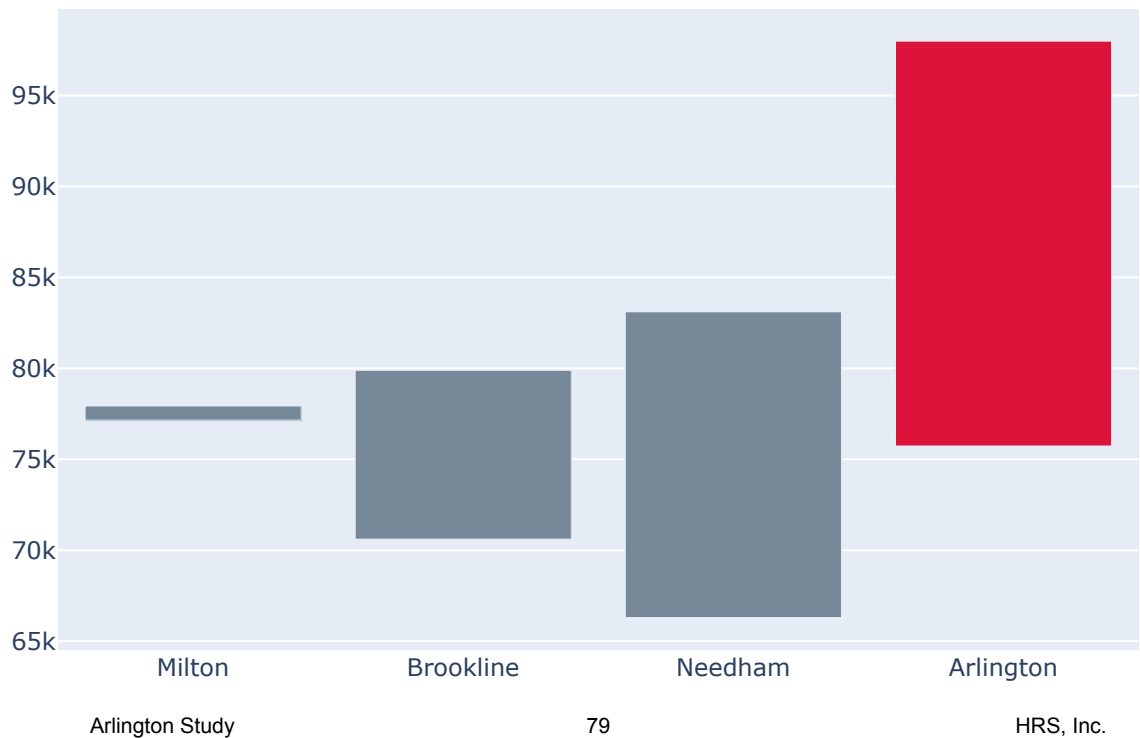
DPW Operations Manager

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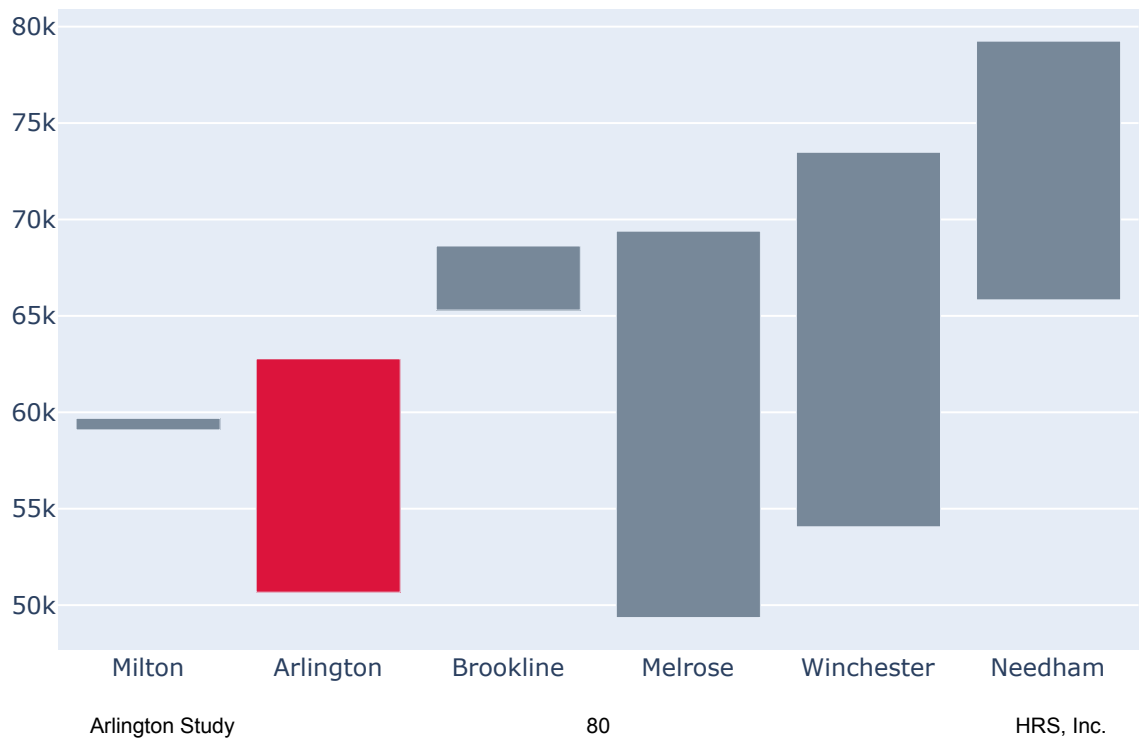
Economic Development Coordinator

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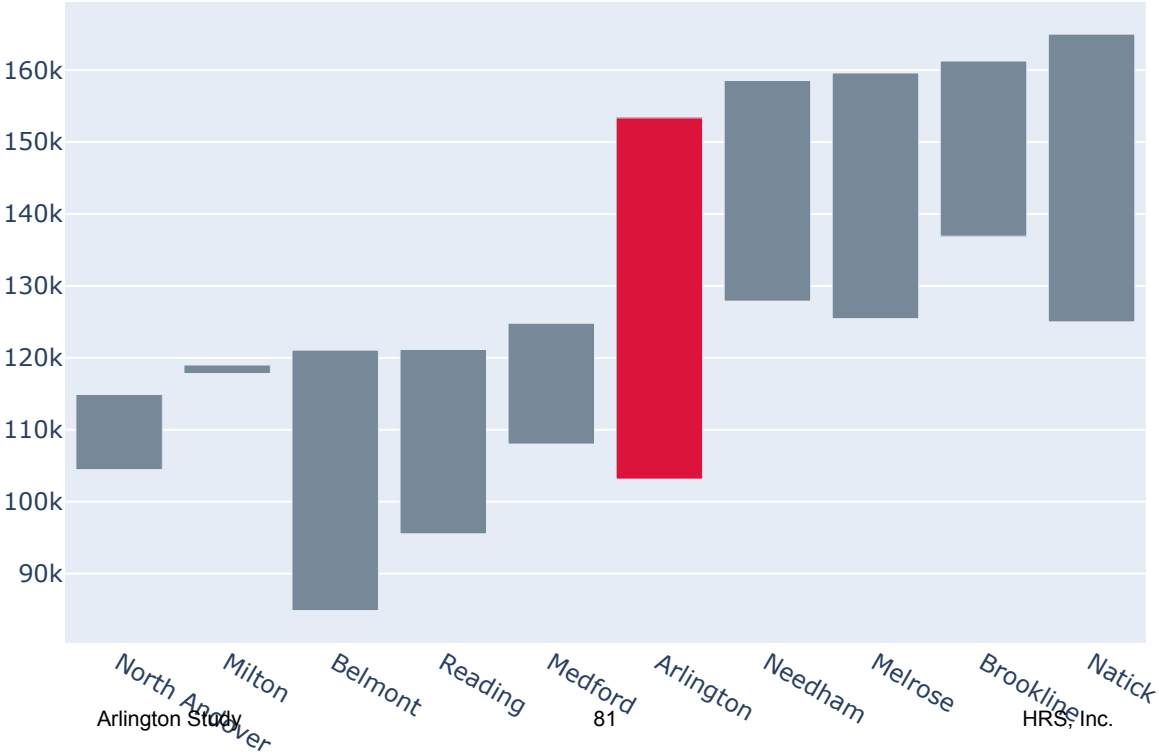
Electrician

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Finance Director

Reference 7



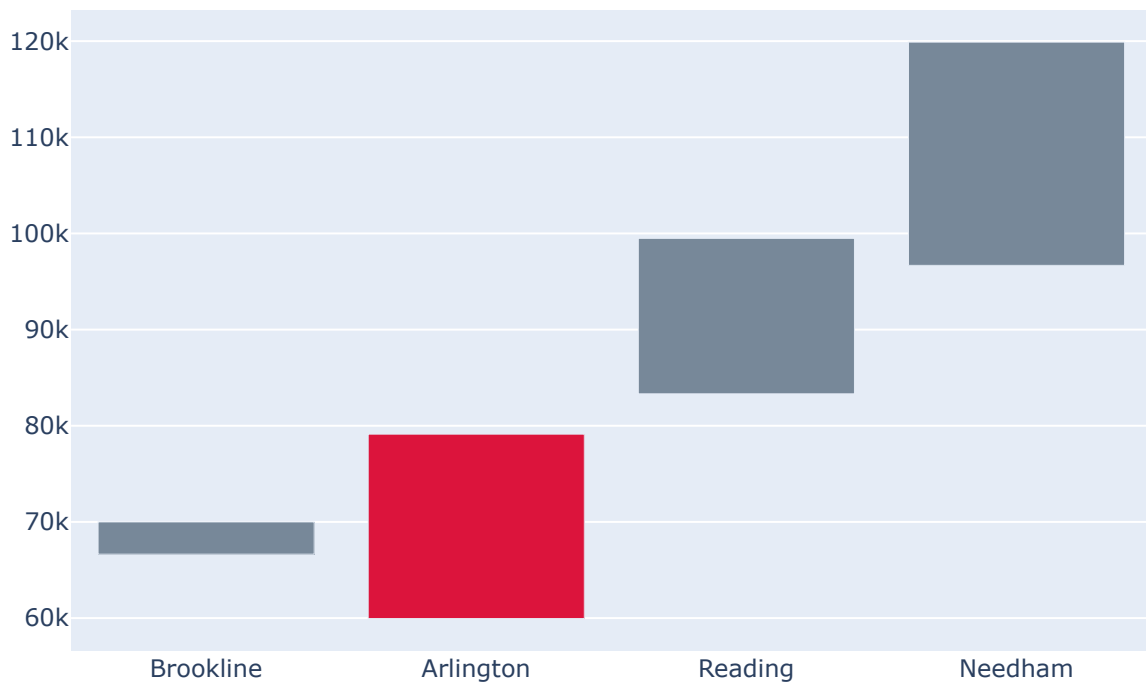
Arlington Study

81

HRS, Inc.

Forestry Supervisor (or Superintendent)

Reference 7



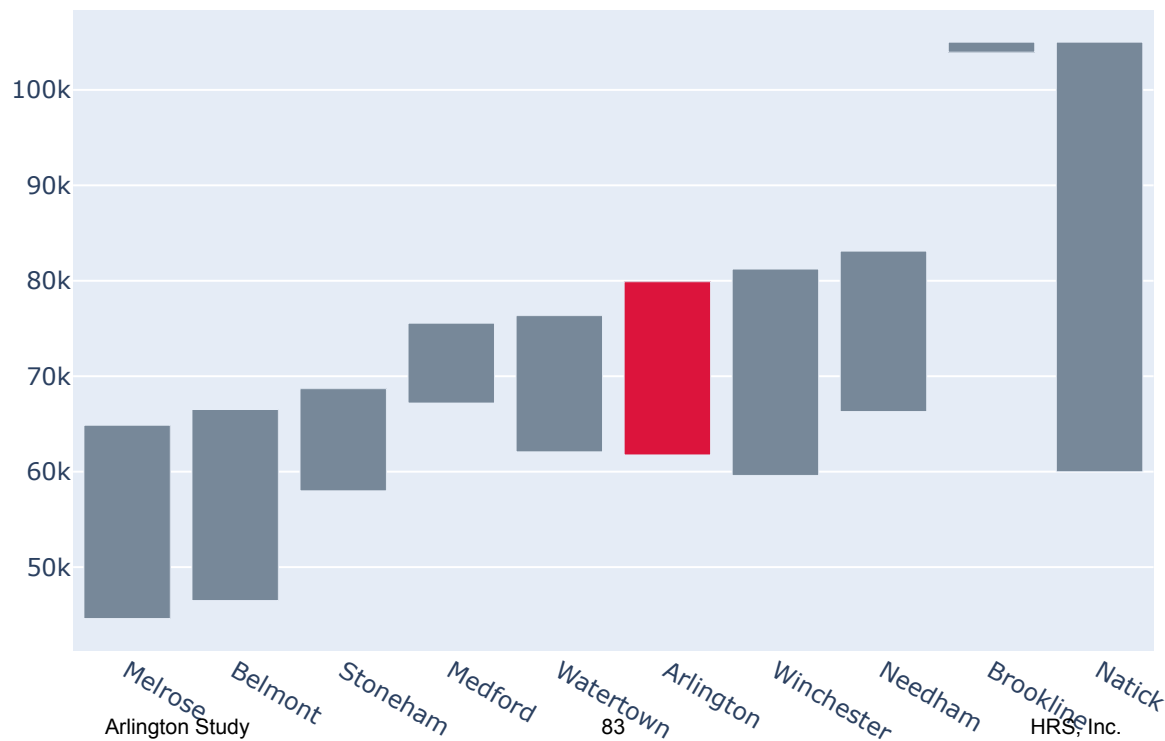
Arlington Study

82

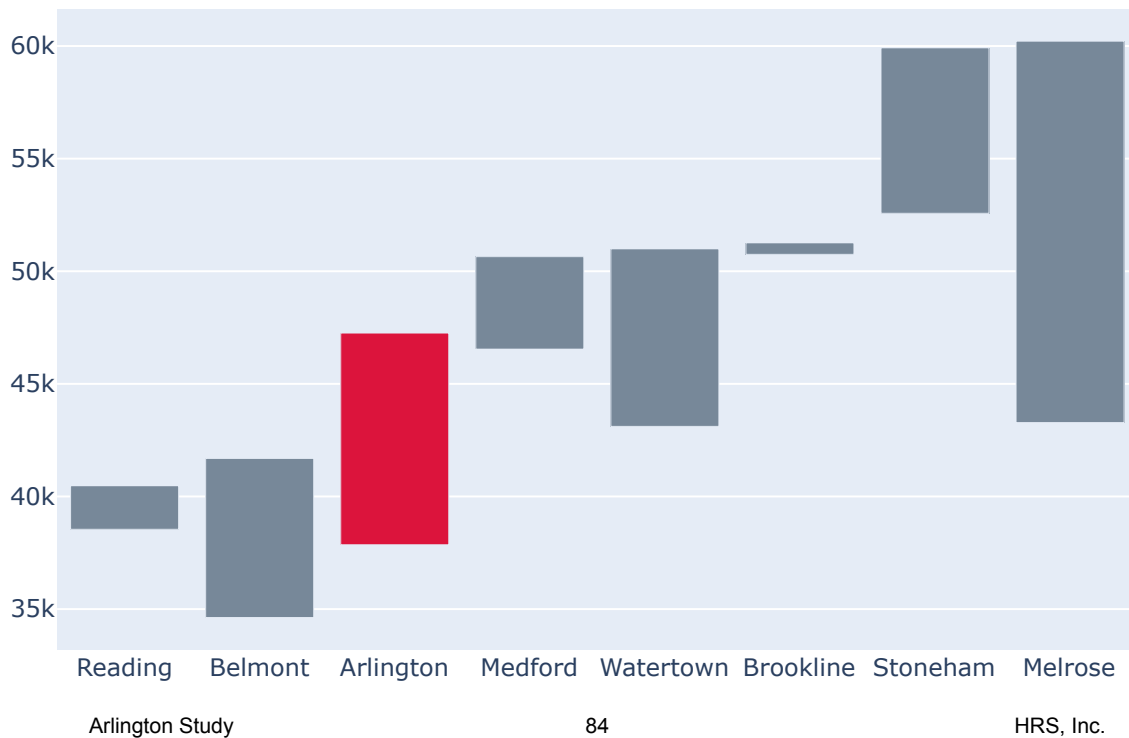
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Geriatric Nurse (or Public Health Nurse)

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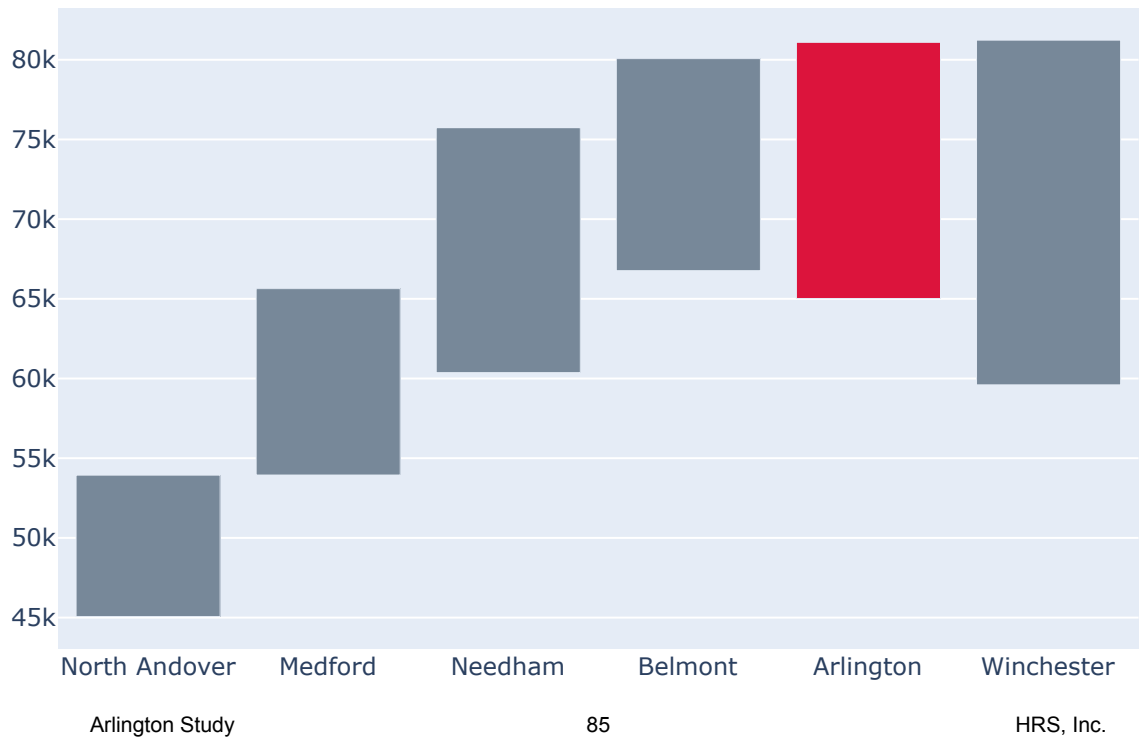


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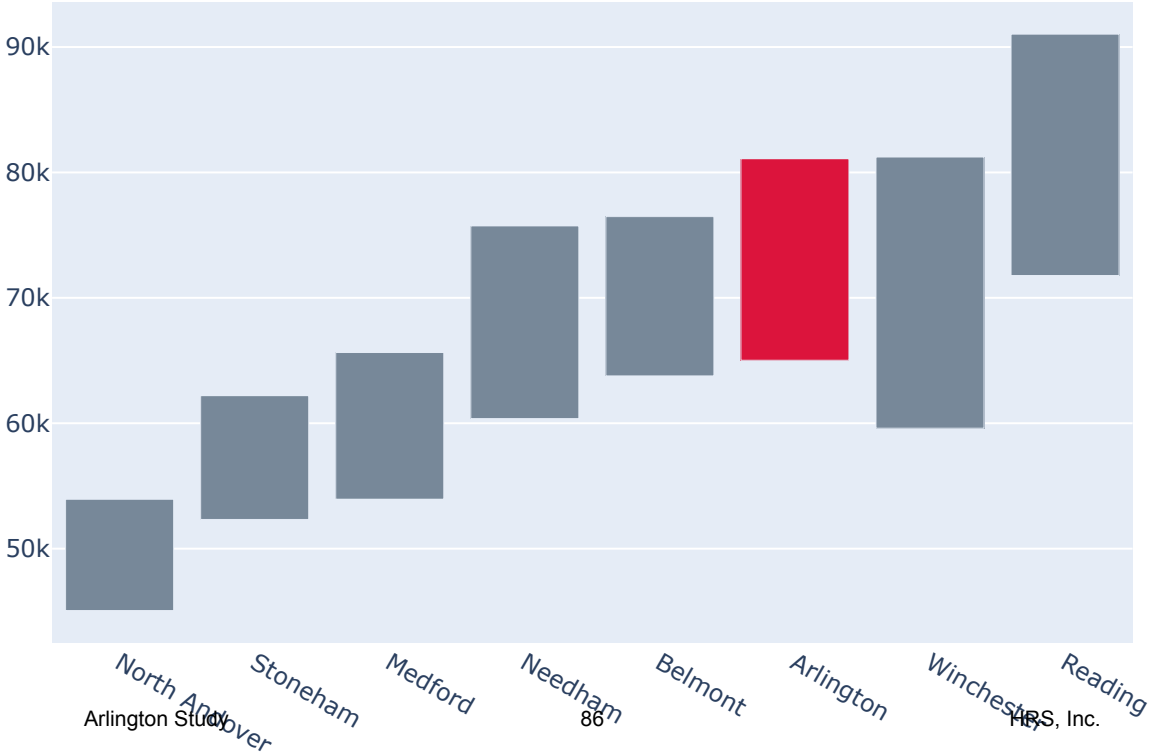
Head of Adult Services

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Head of Children's Services

Reference 7



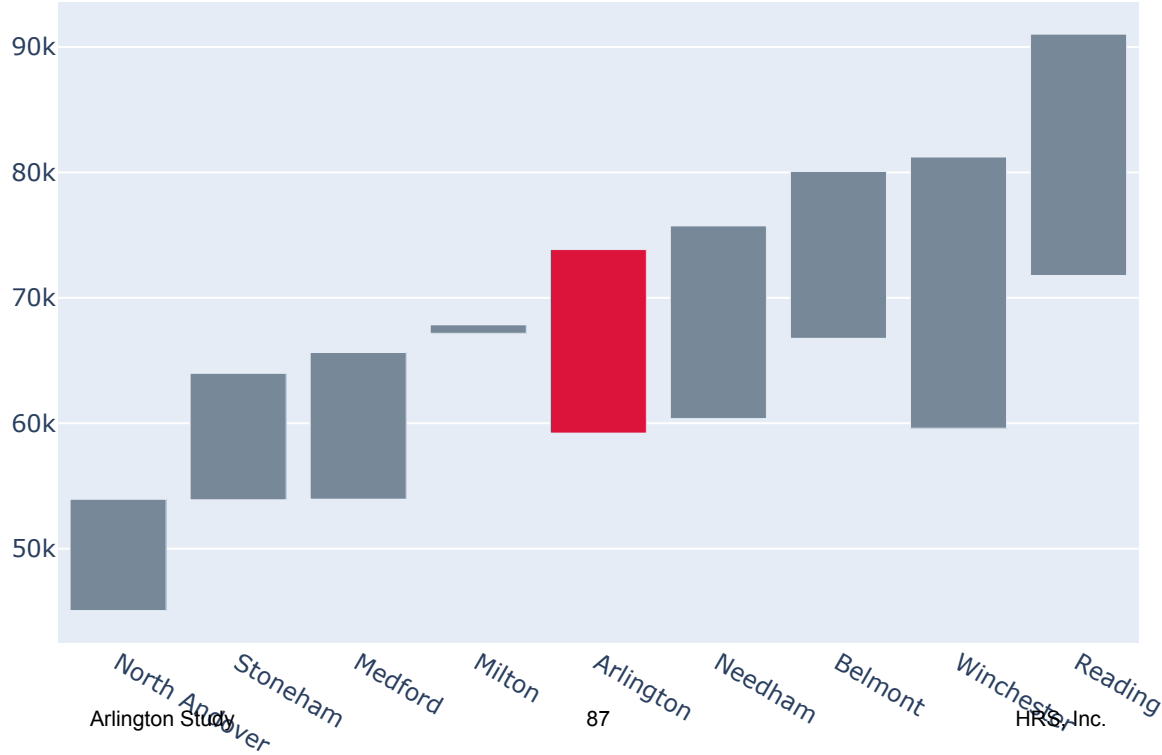
Arlington Study

86

HHS, Inc.

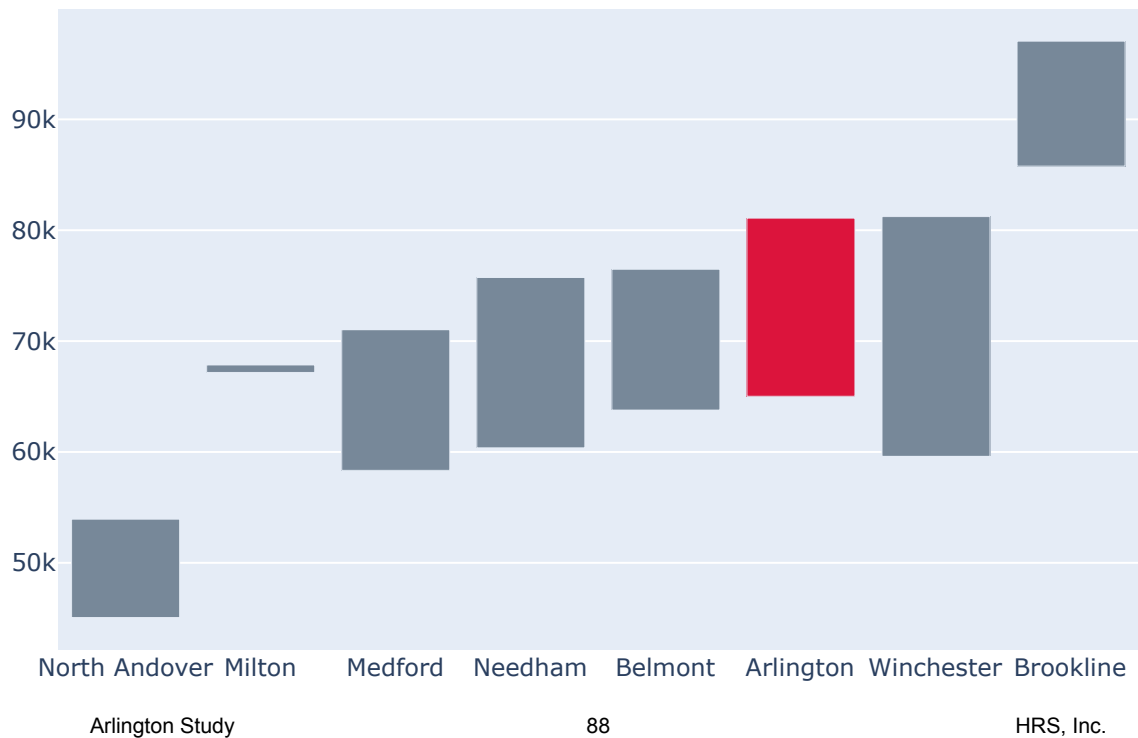
Head of Technical Services

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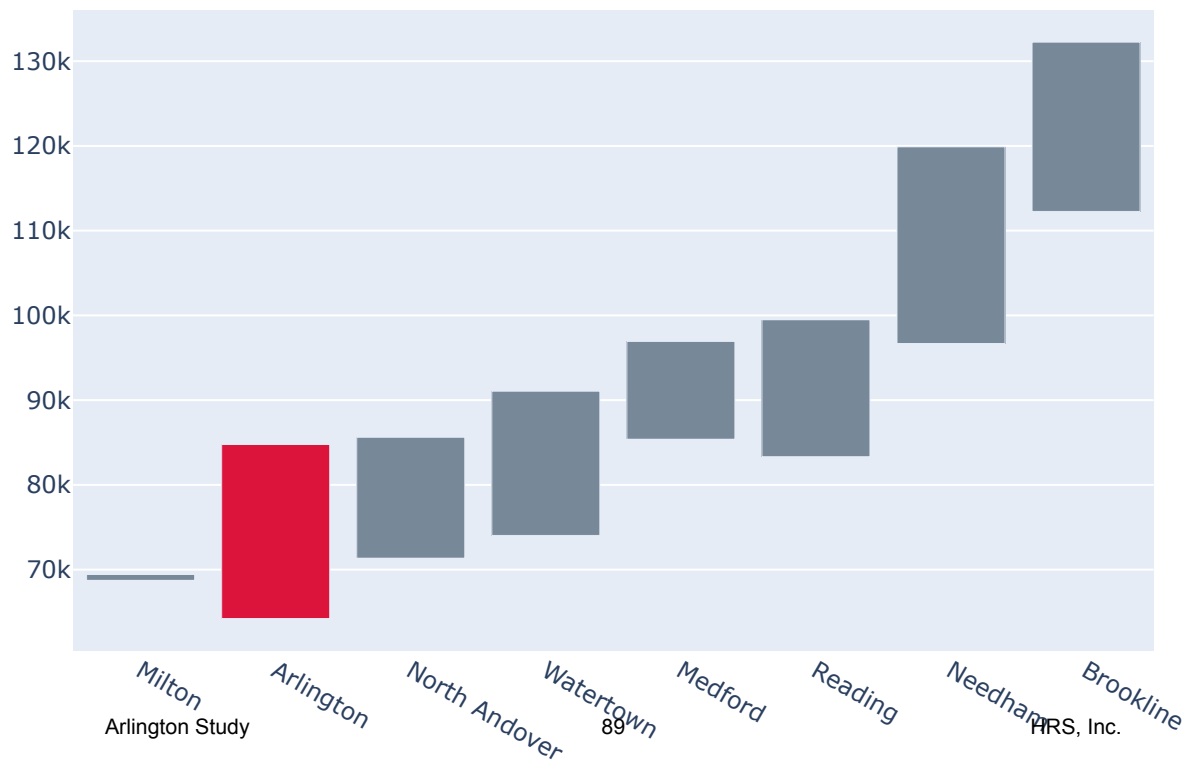
Head of Technology

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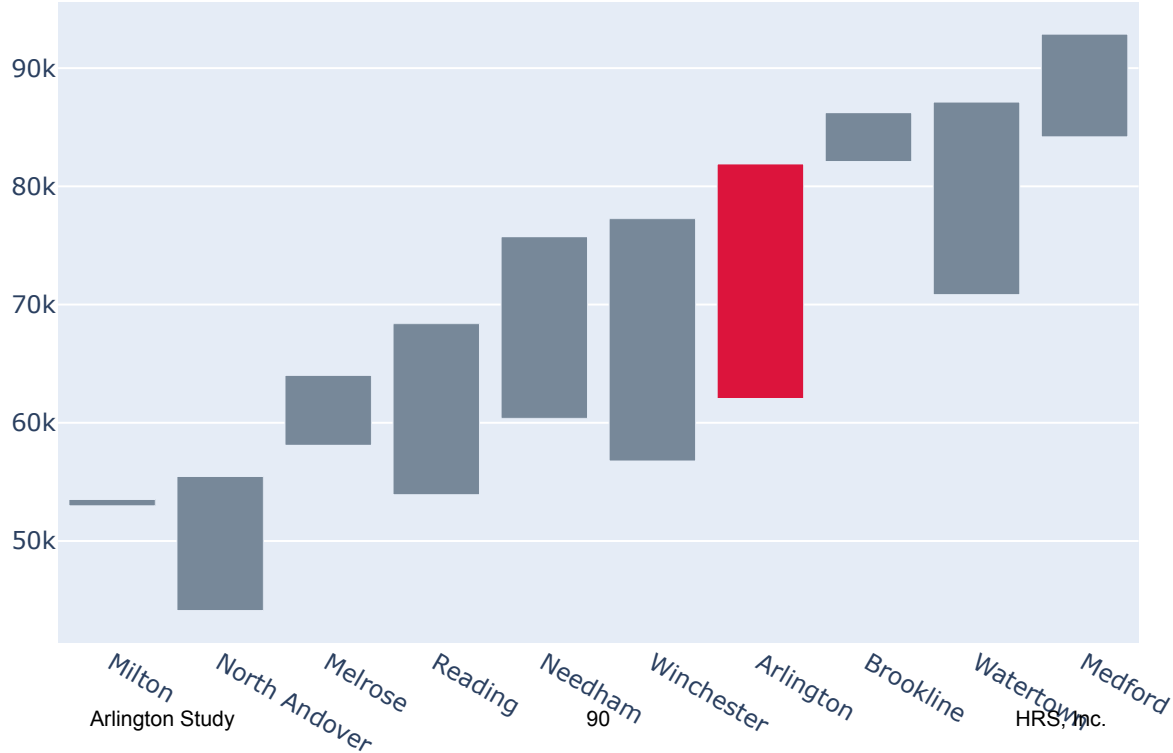
Highway Supervisor (or Superintendent)

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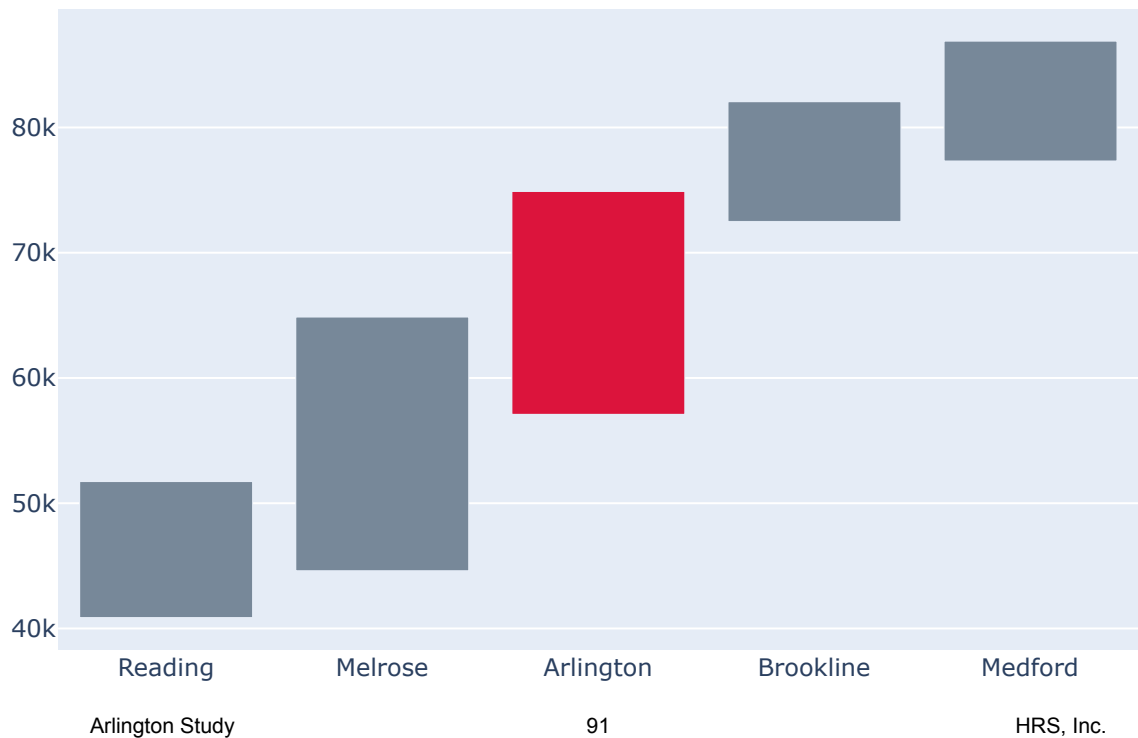
Inspector of Wires

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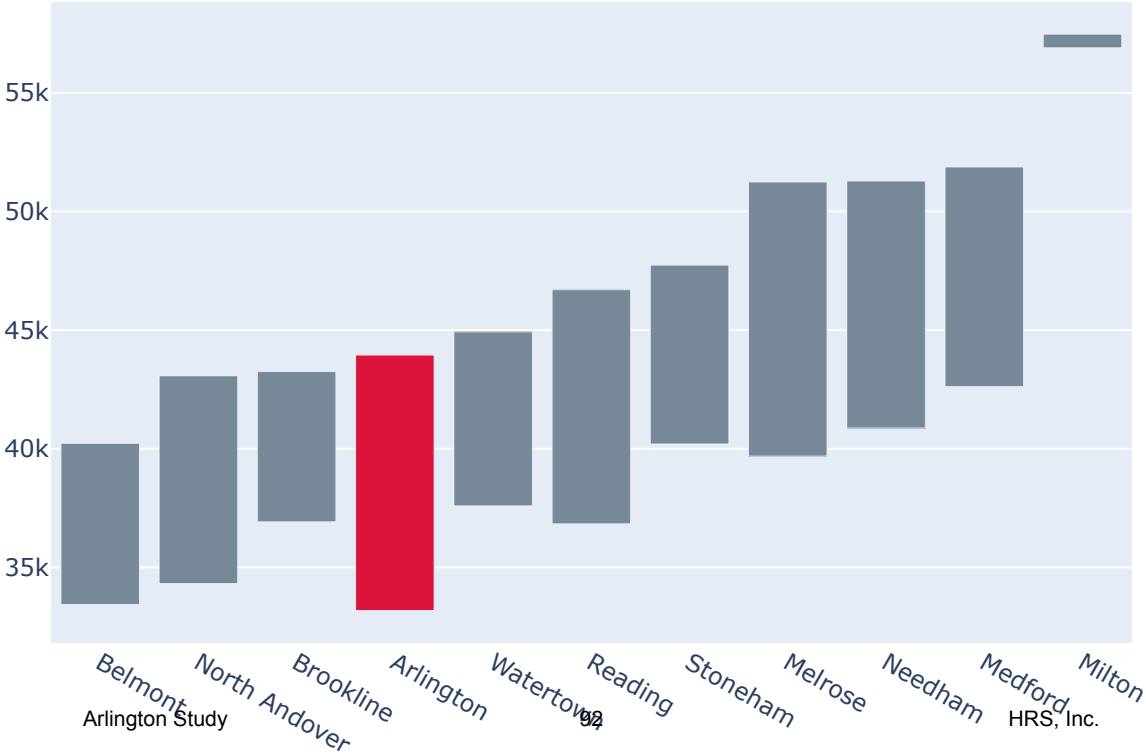
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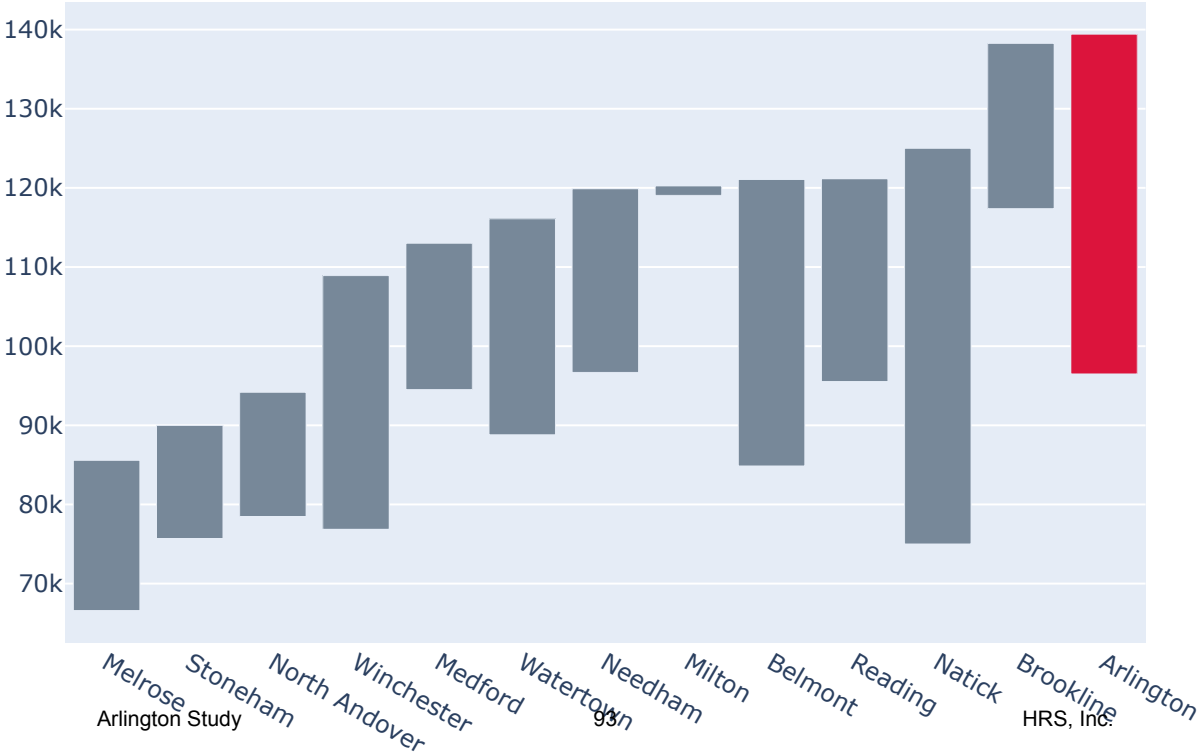
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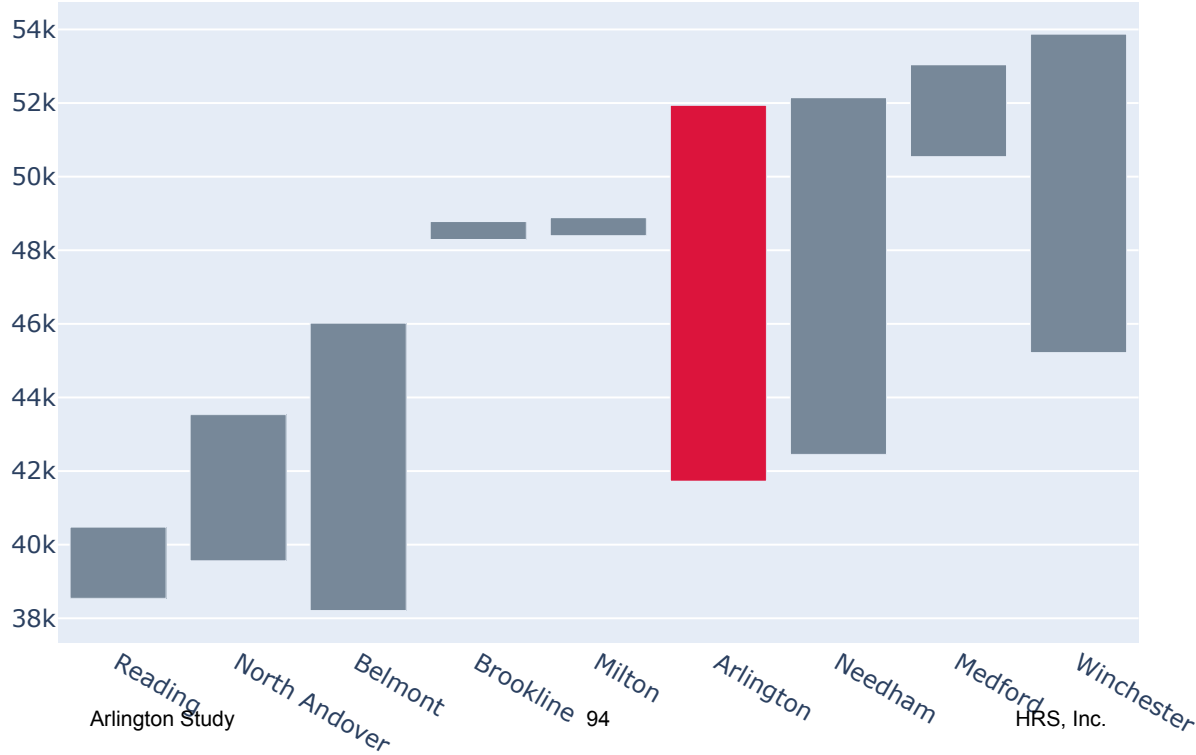
Library Director

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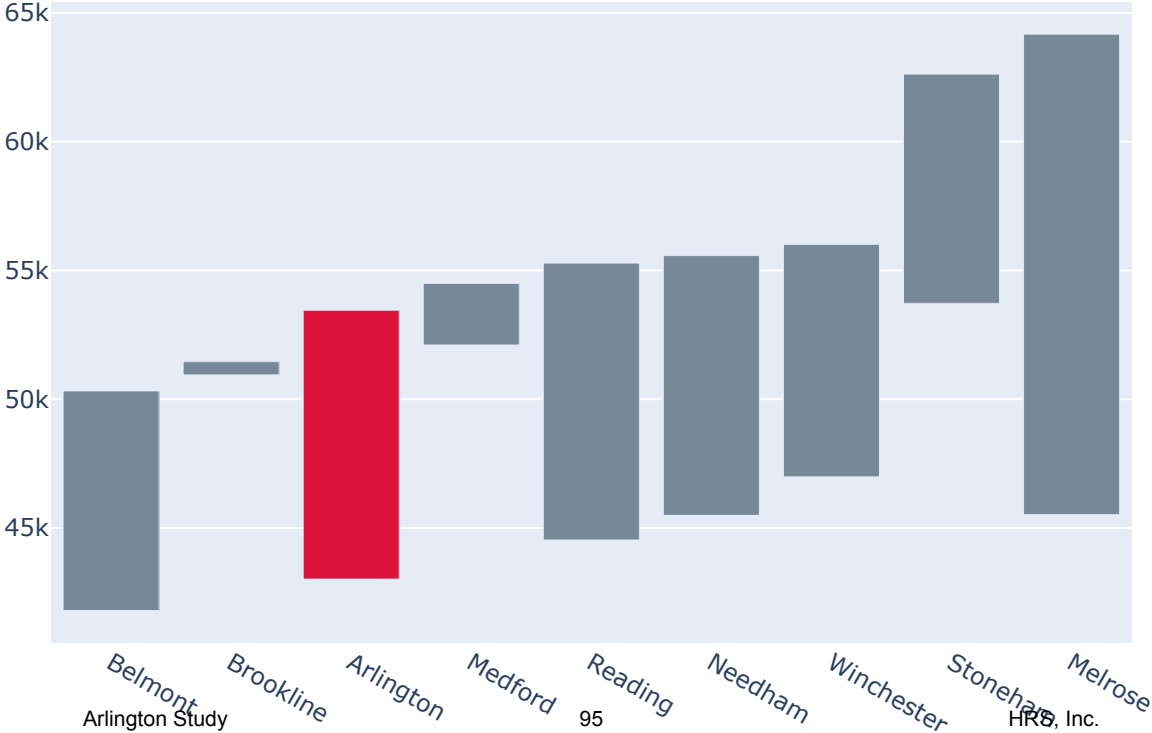
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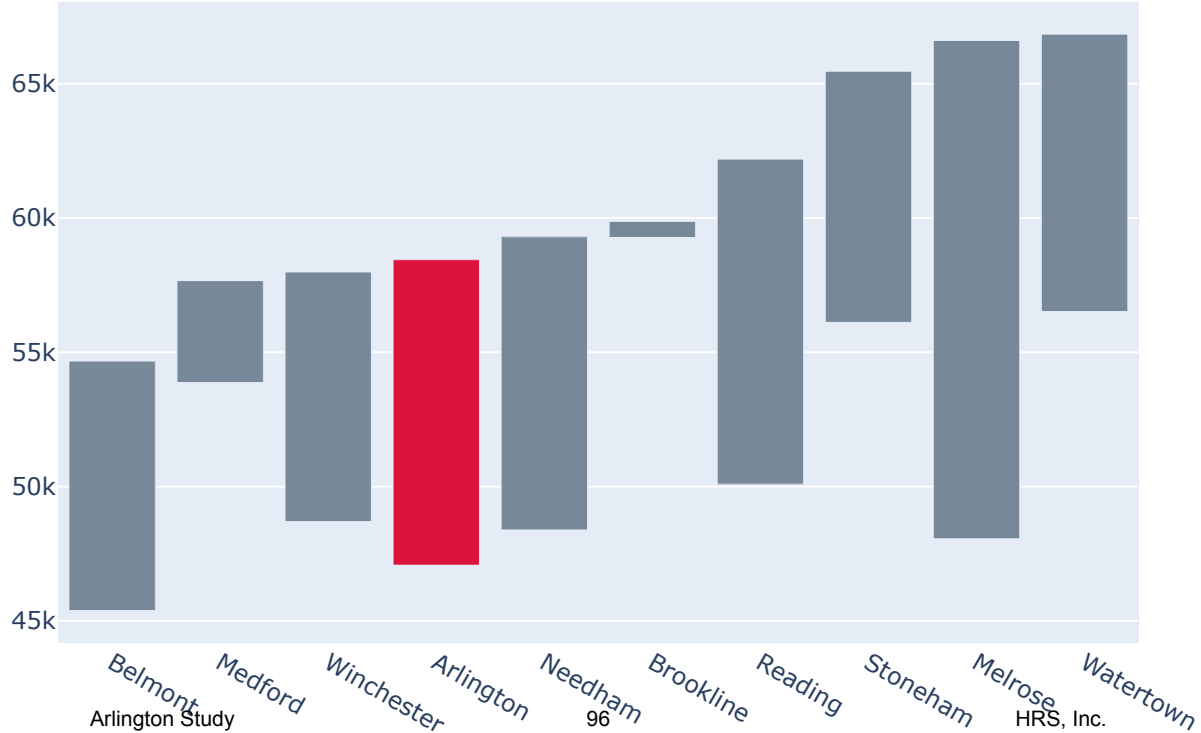
Motor Equipment Operator II

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Motor Equipment Operator III

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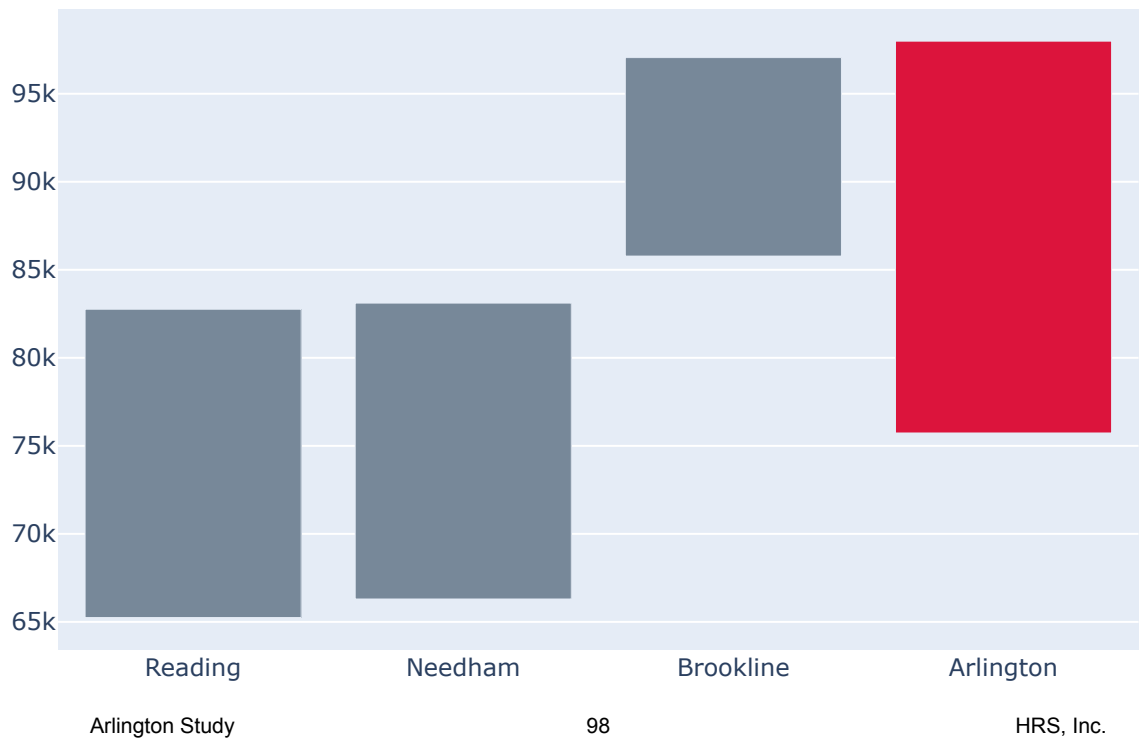


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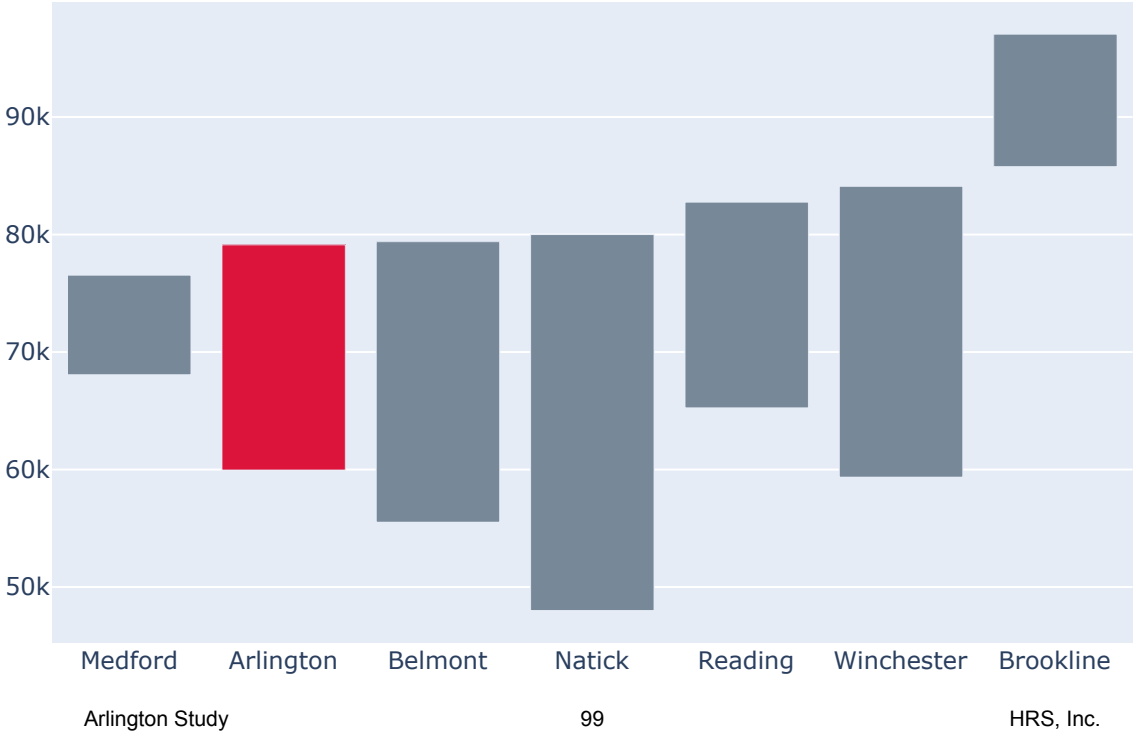
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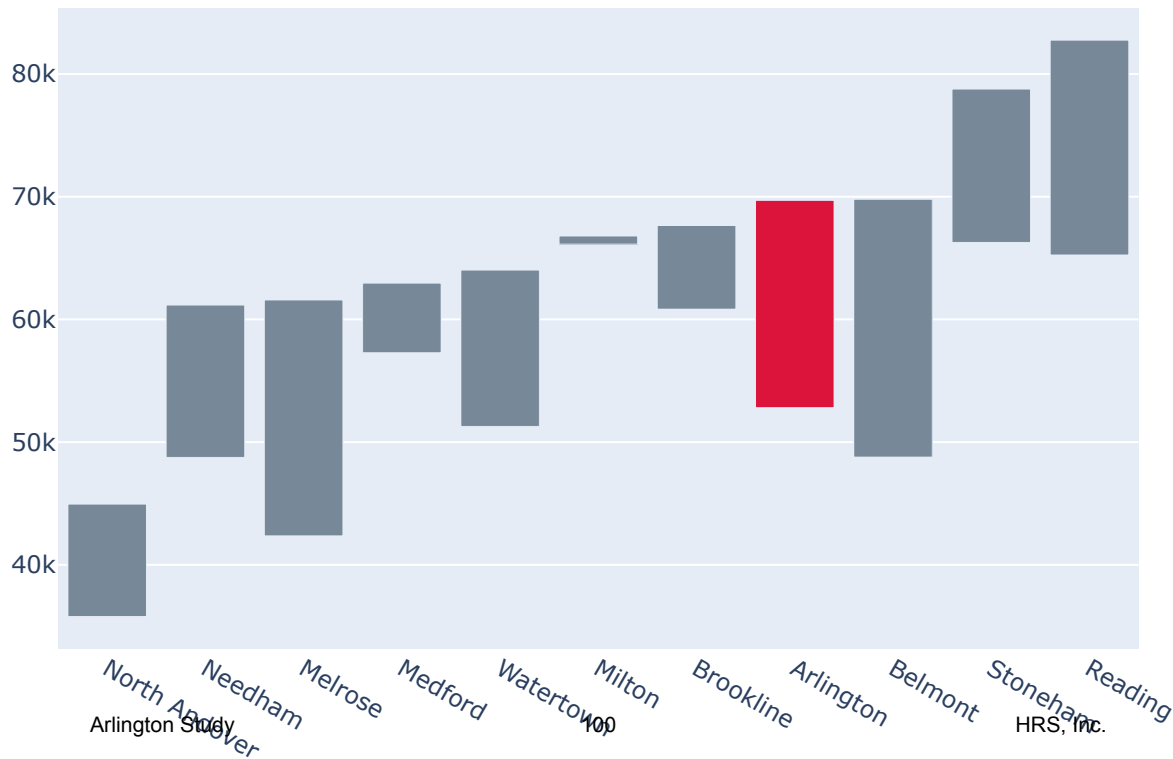
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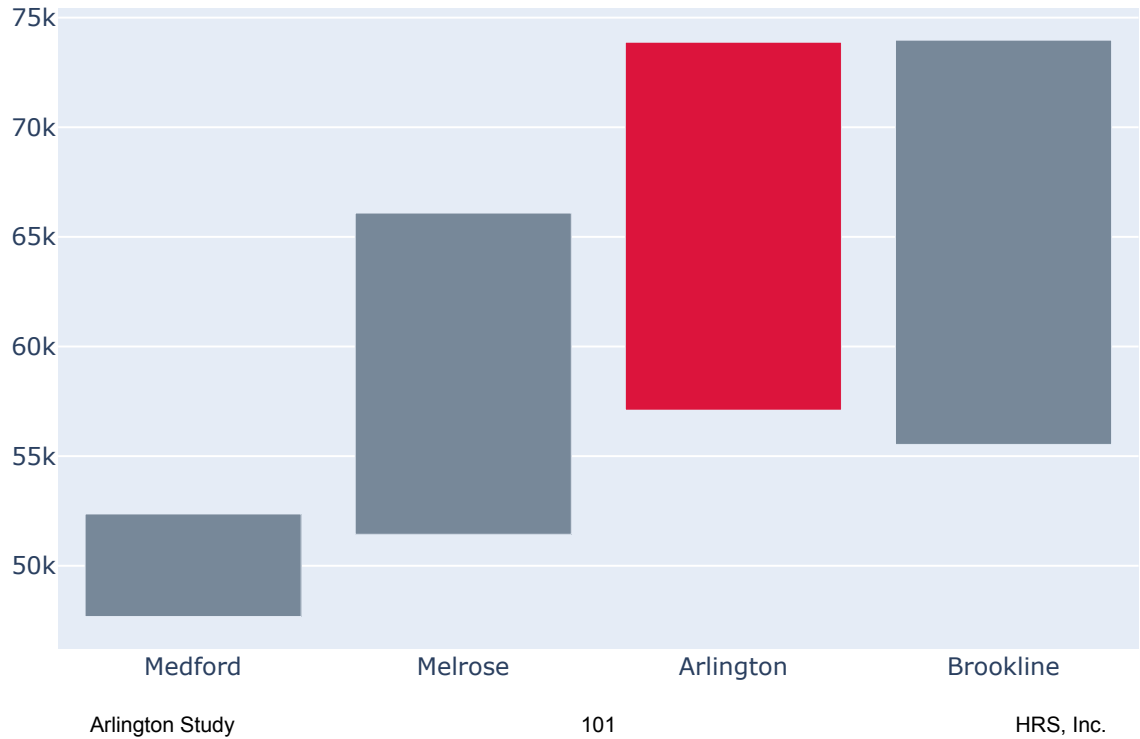
Office Manager

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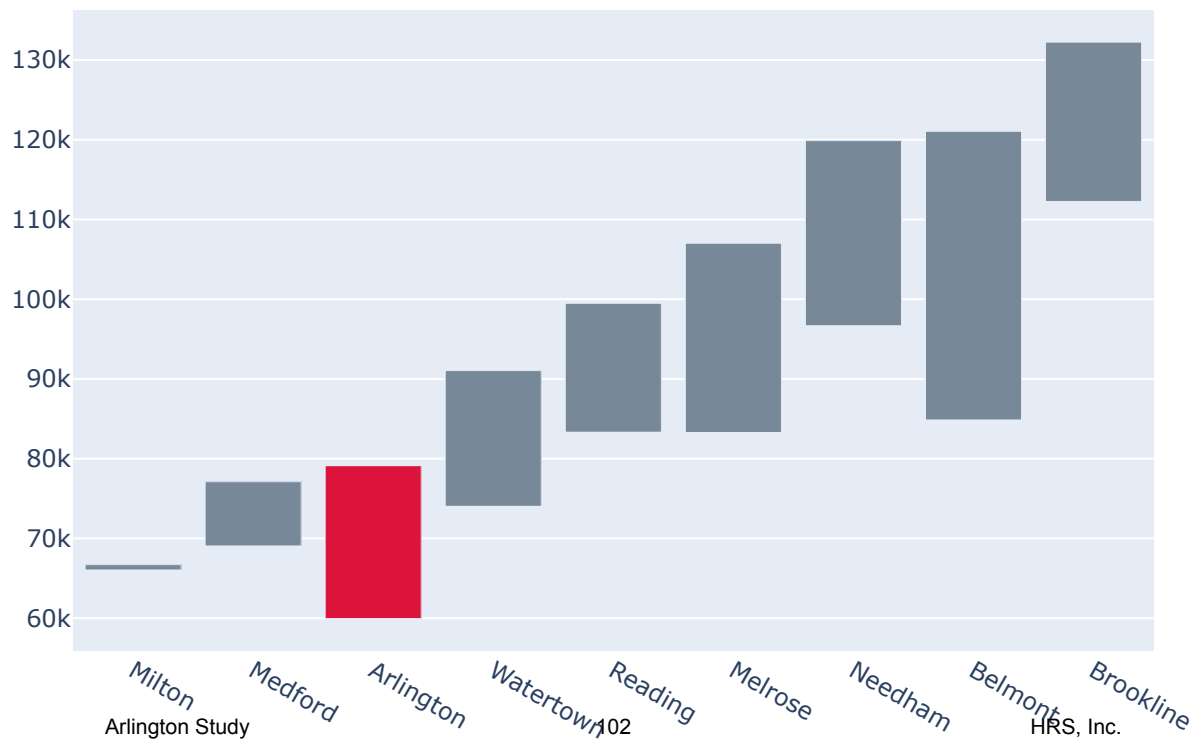
Paralegal

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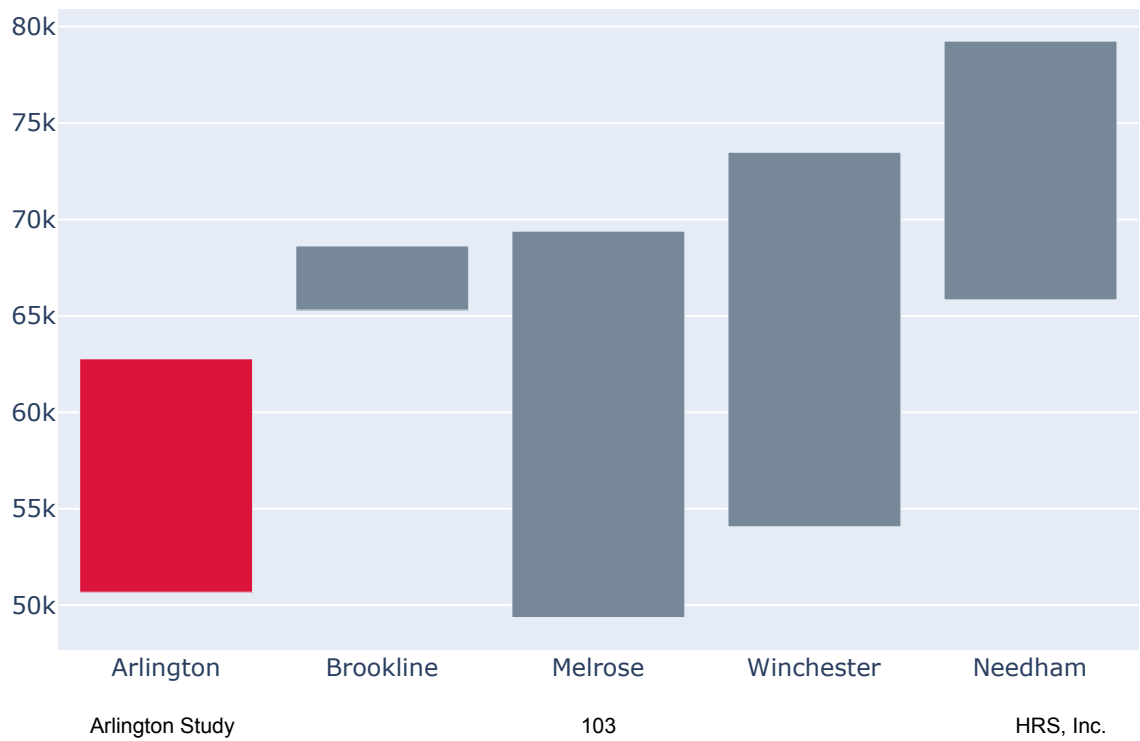
Parks Supervisor (or Superintendent)

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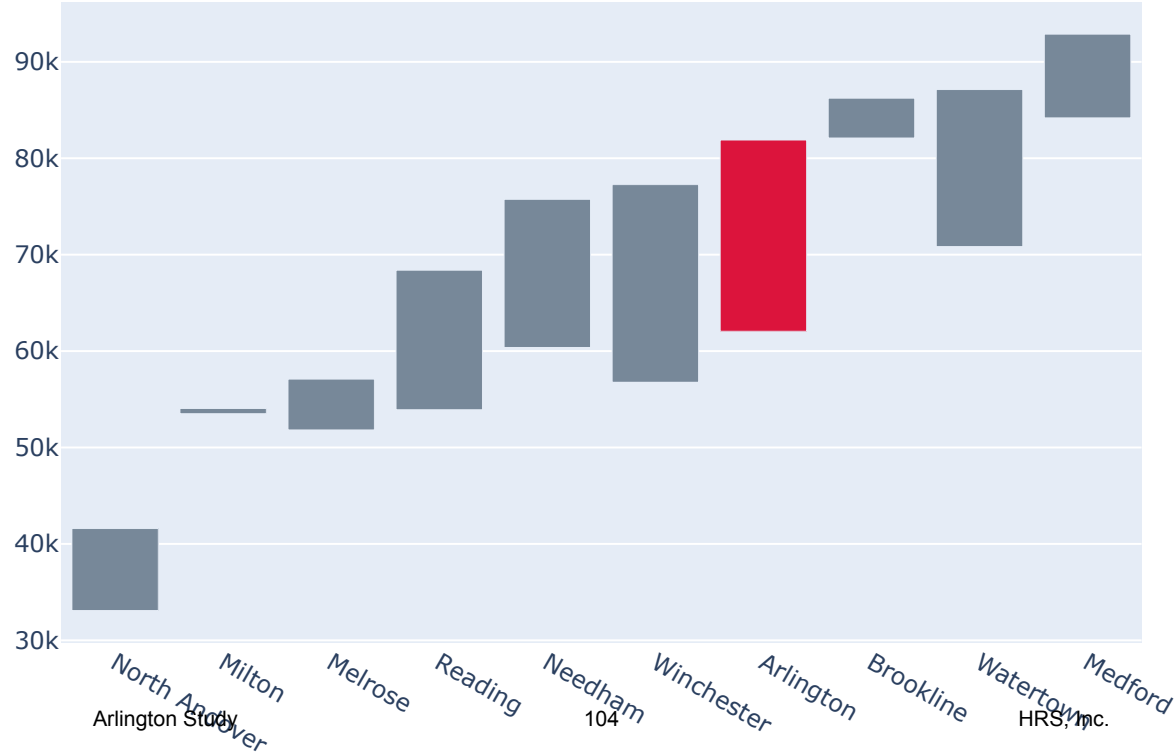
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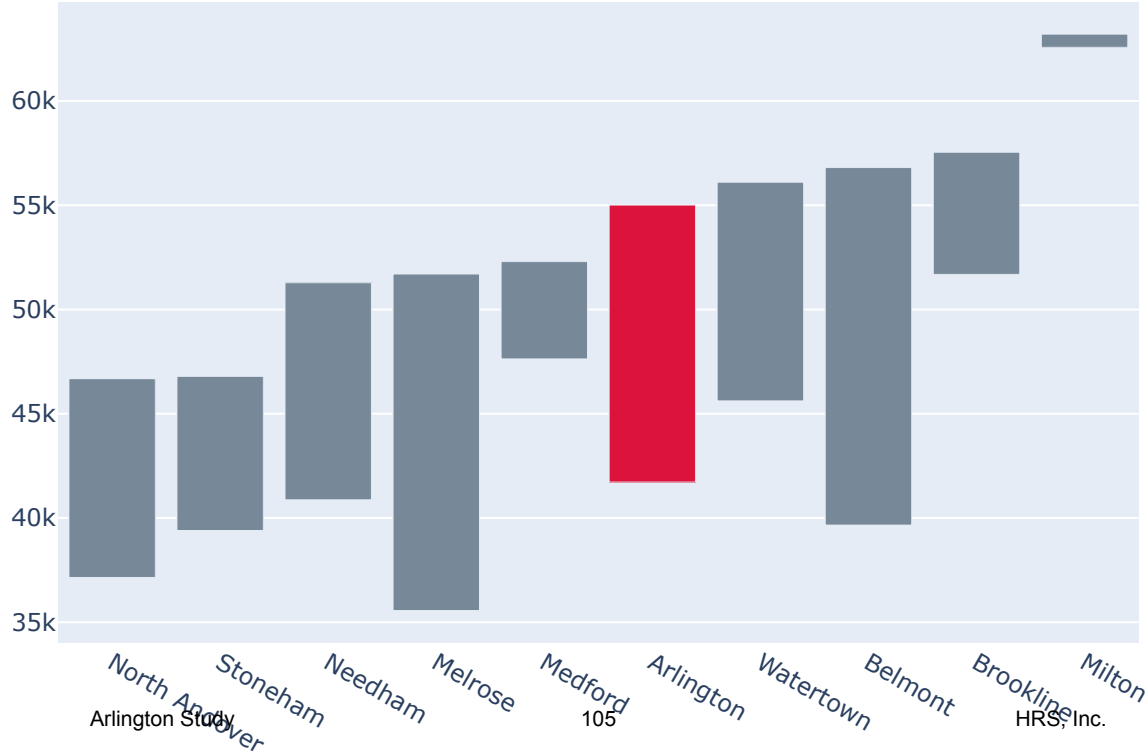
Plumbing & Gas Inspector

Reference 7



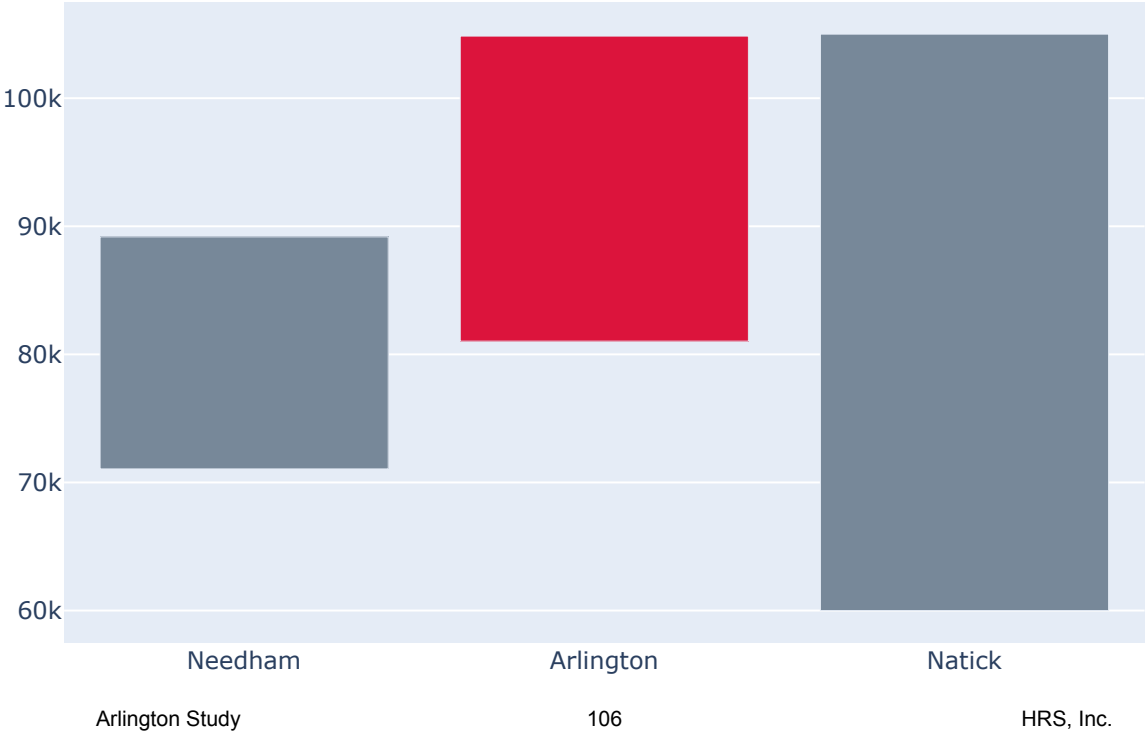
Principal Clerk

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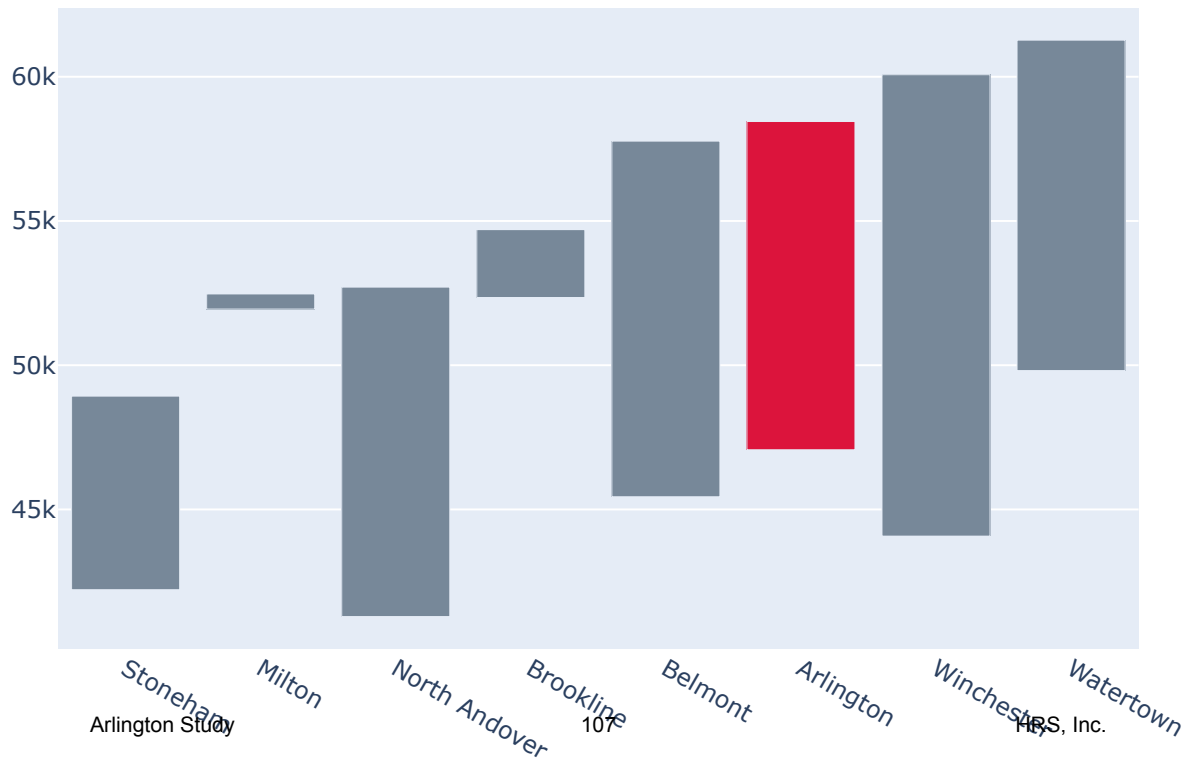
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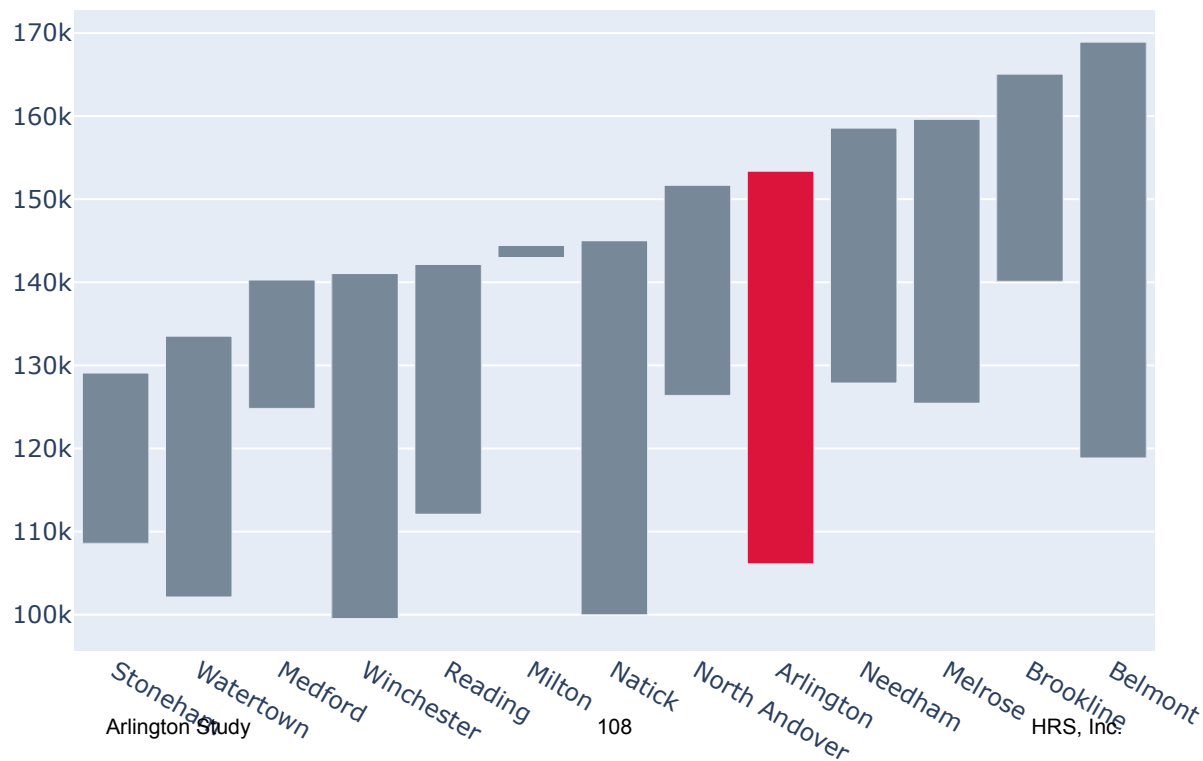
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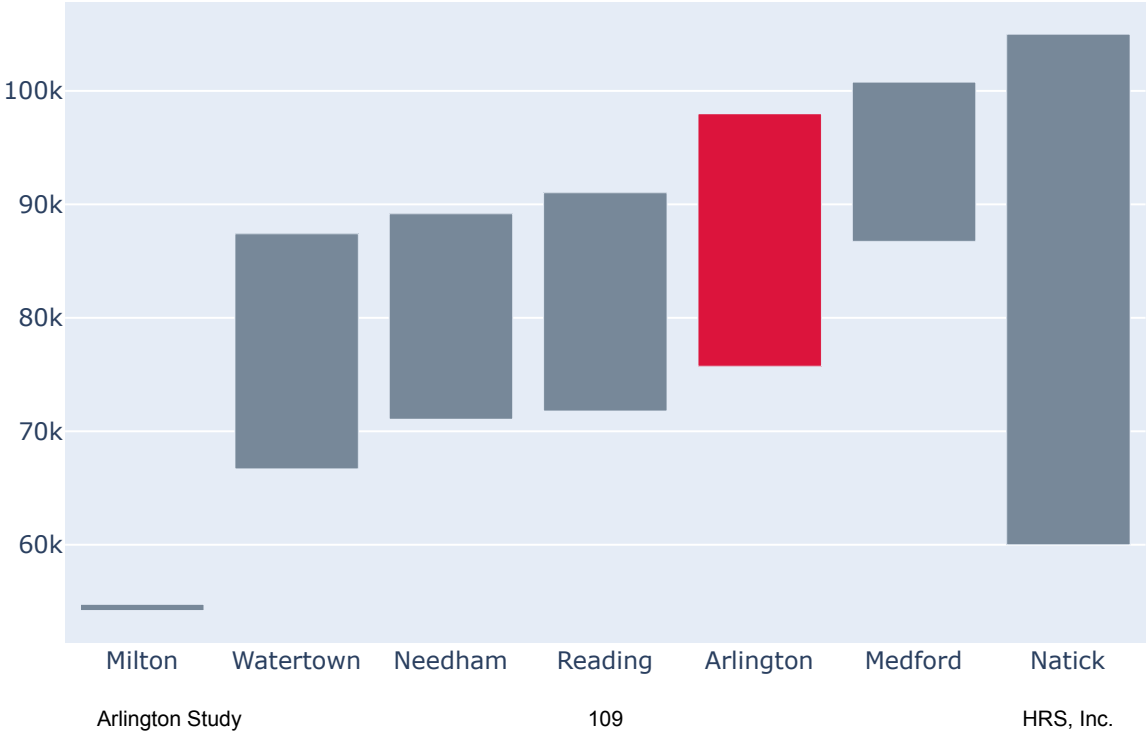
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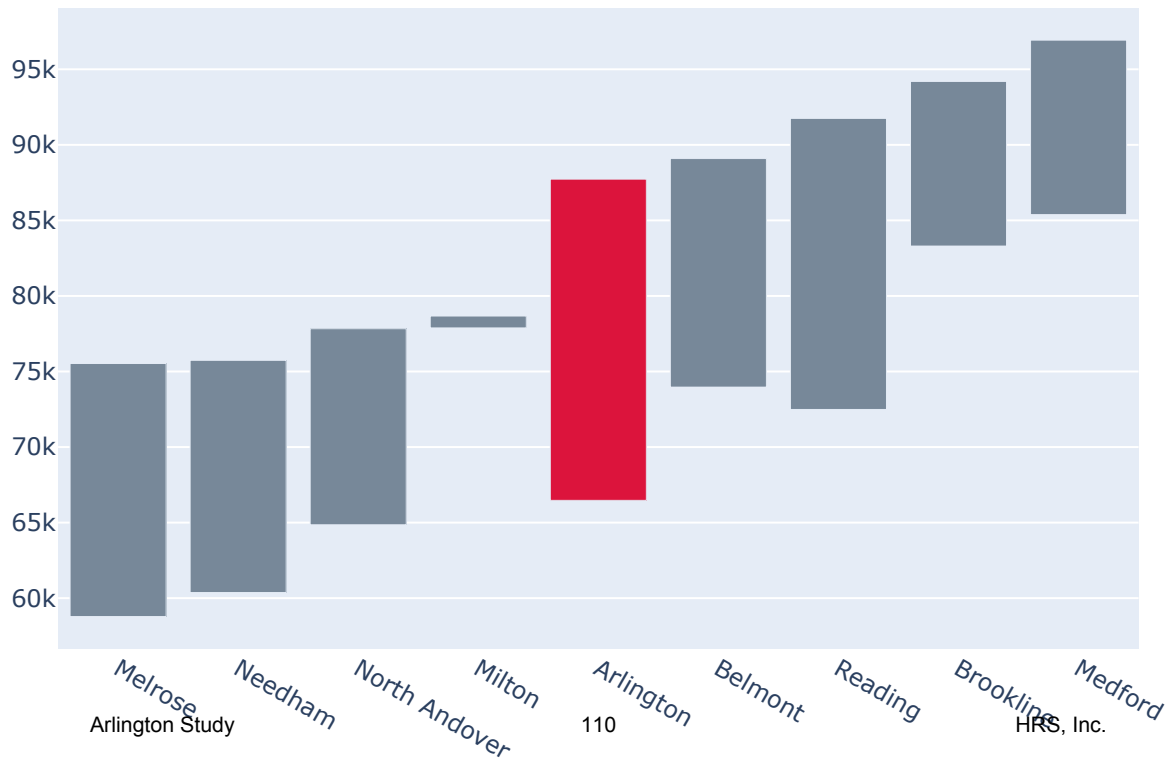
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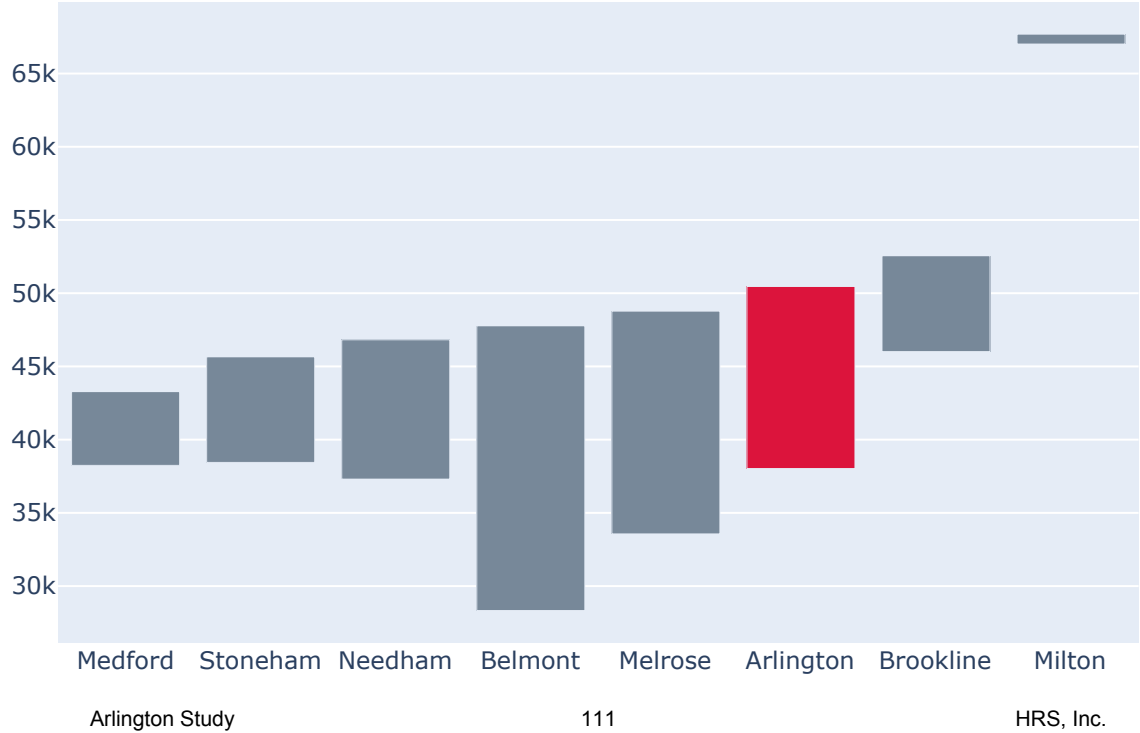
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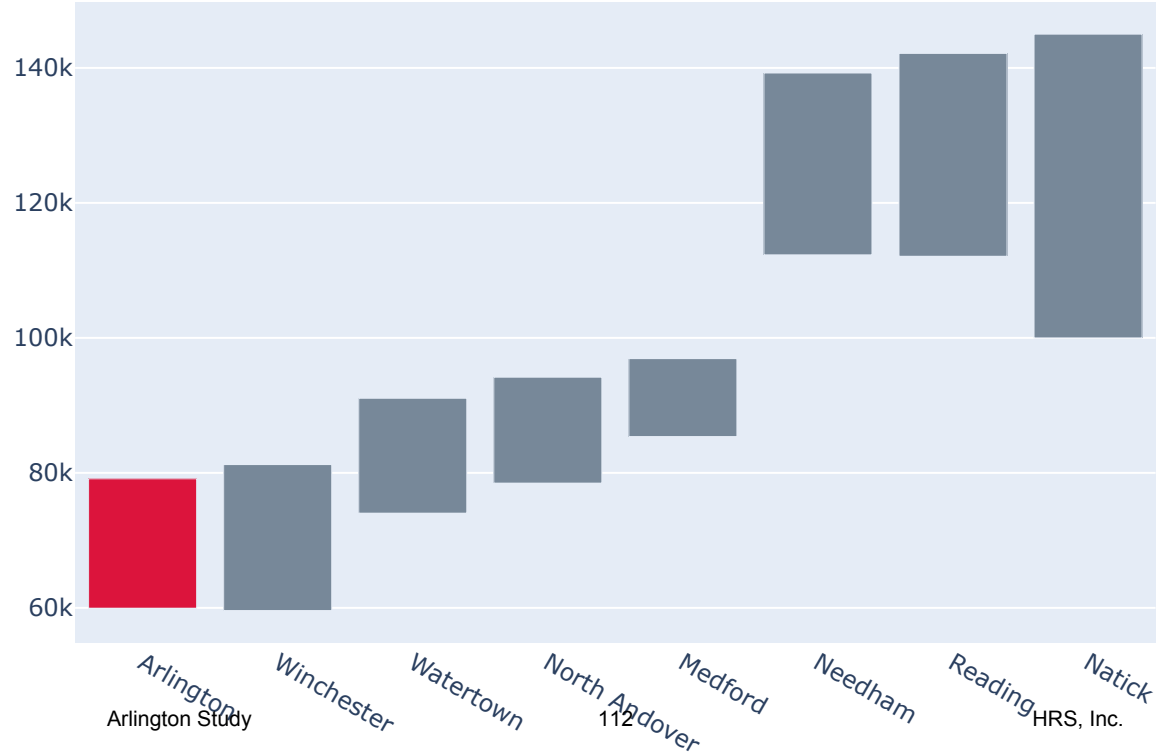
Senior Clerk

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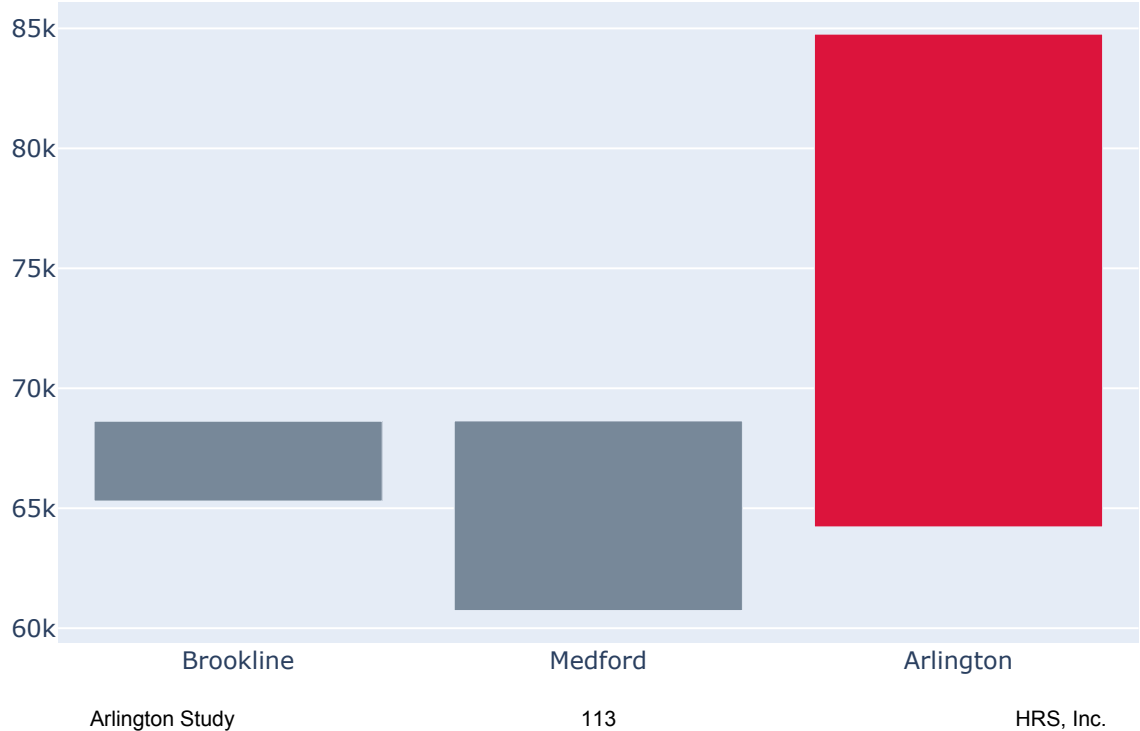
Supervisor of Building Maintenance

Reference 7



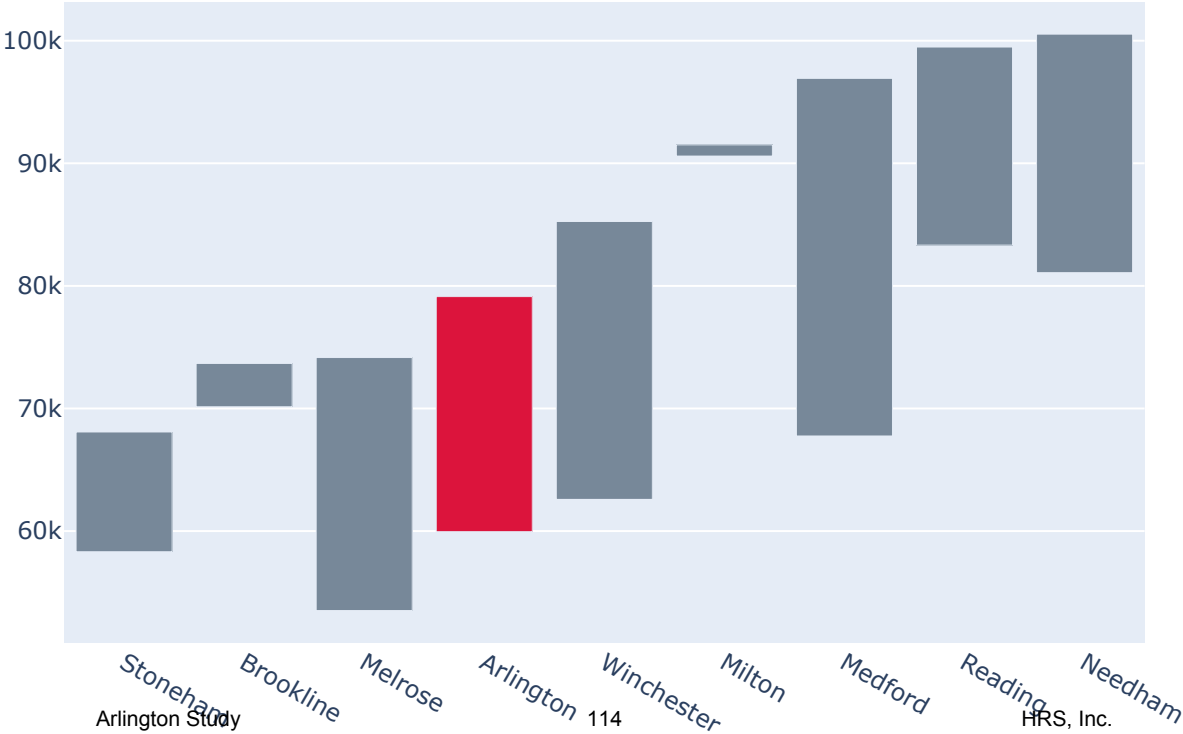
Supervisor of Custodians

Reference 7



Supervisor of Motor Equipment Repair

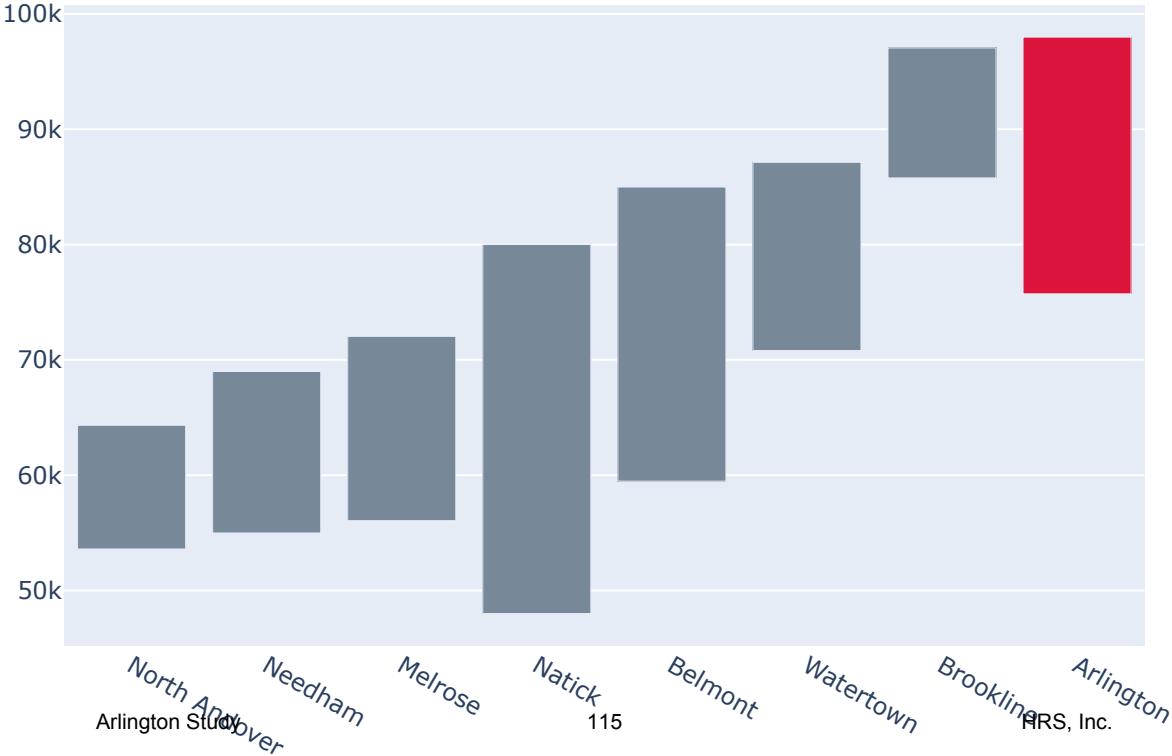
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Arlington Study

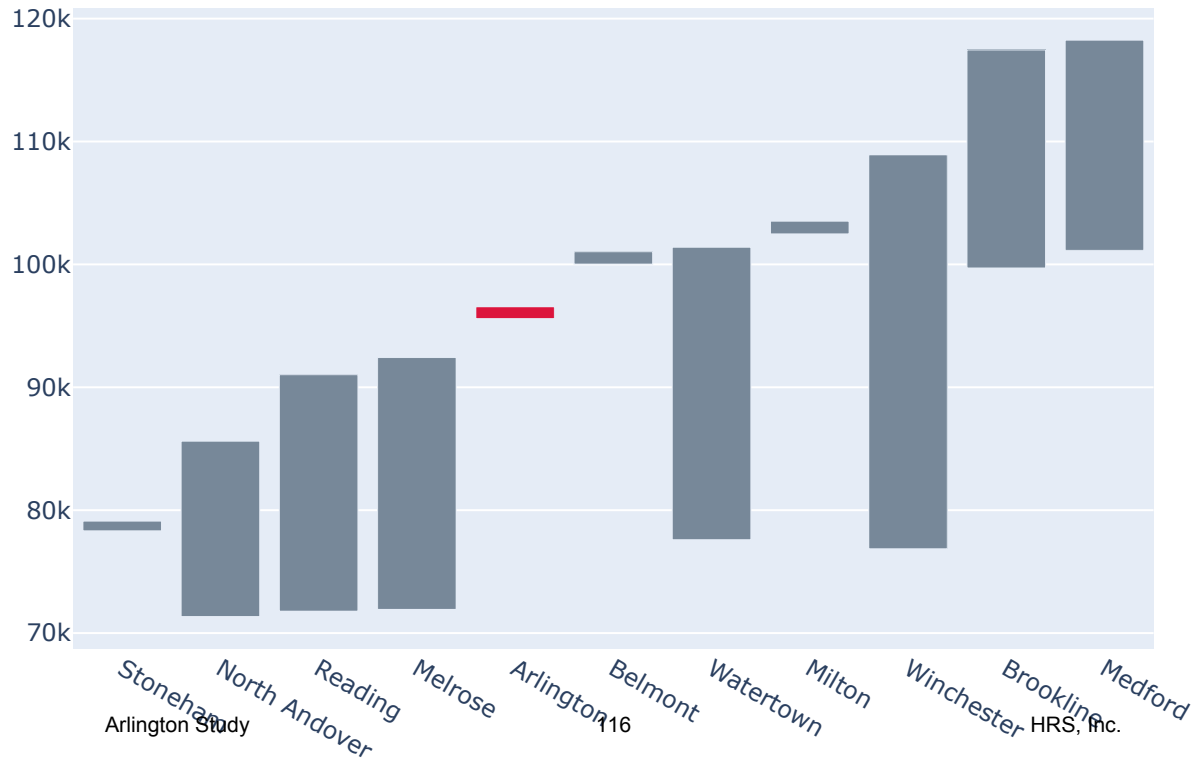
114

HRS, Inc.



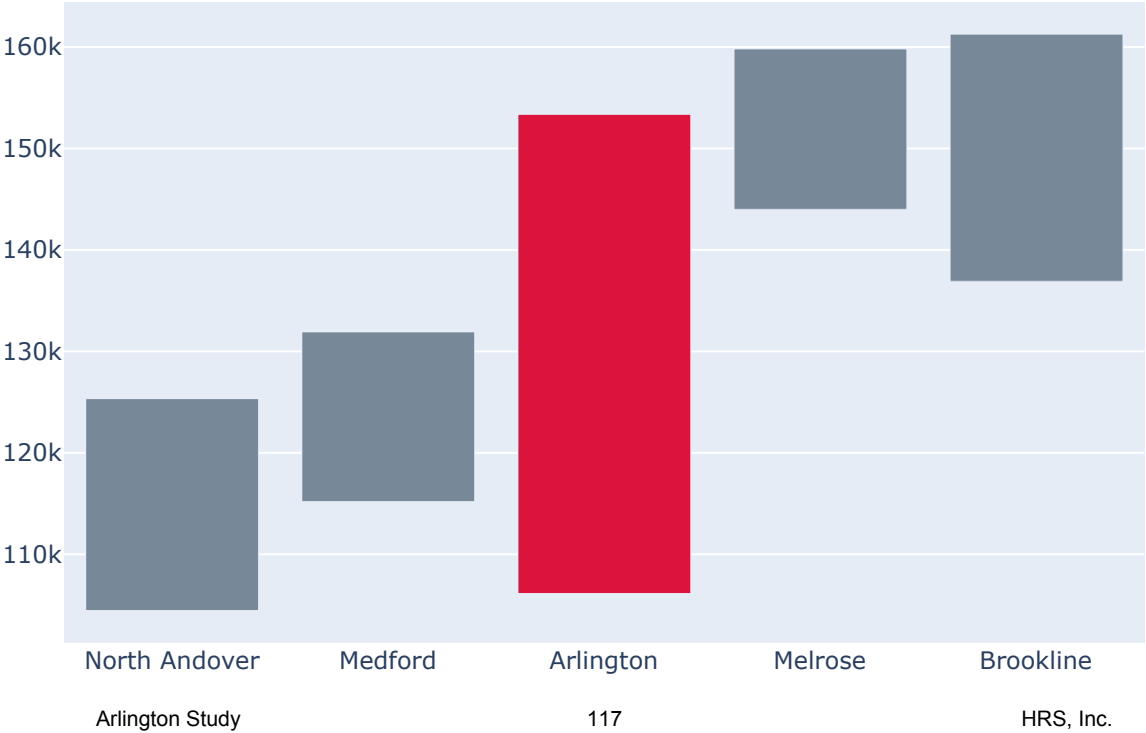
Town Clerk

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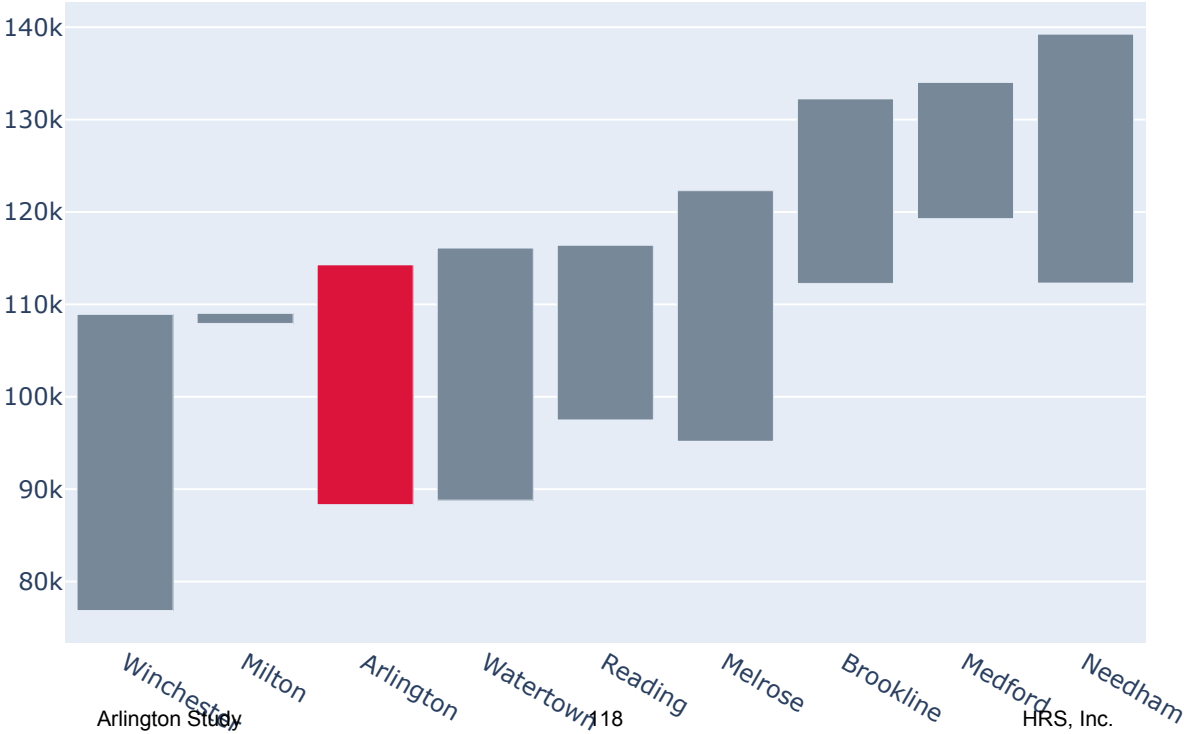
Town Counsel

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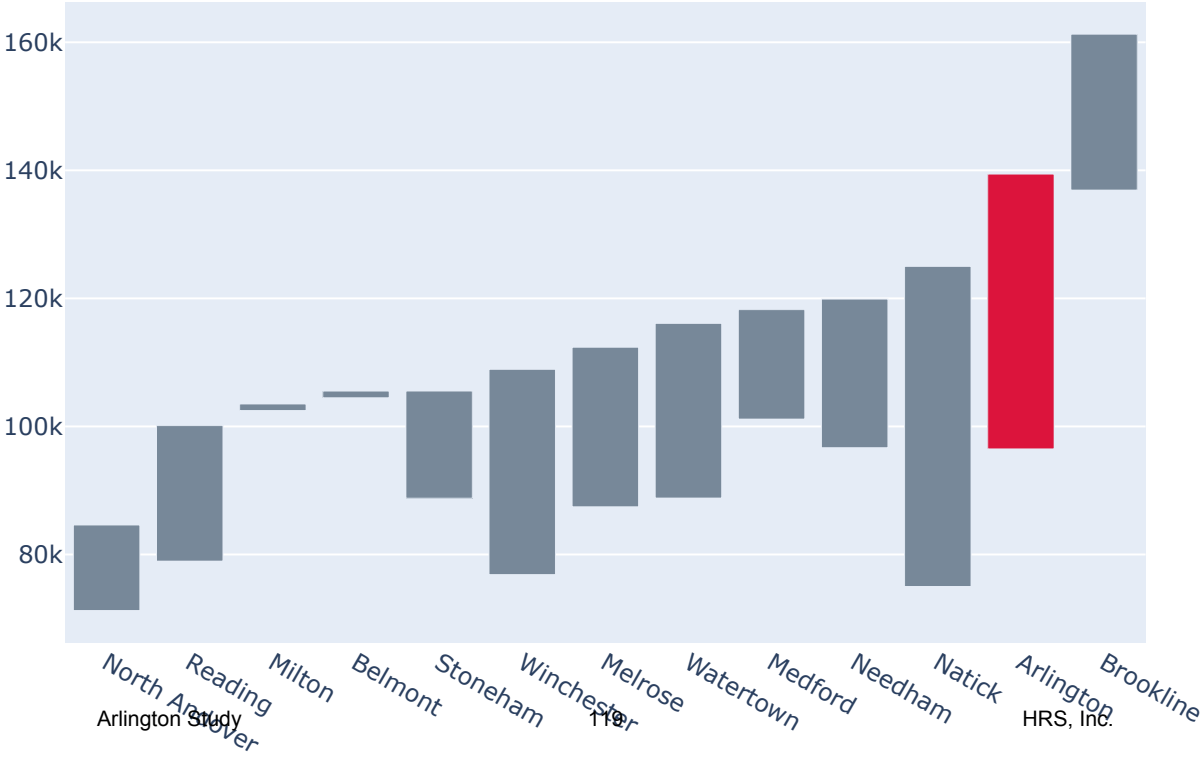
Town Engineer

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Treasurer or Collector

Reference 7



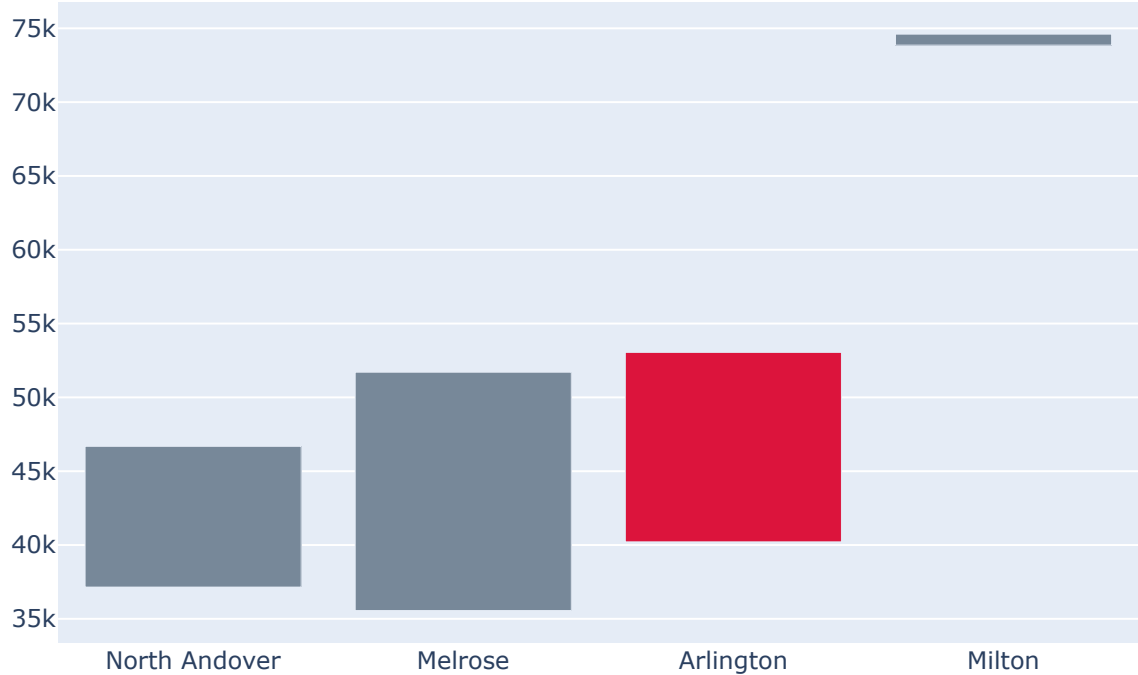
Tree Climber

Reference 7



Water Account Clerk

Reference 7



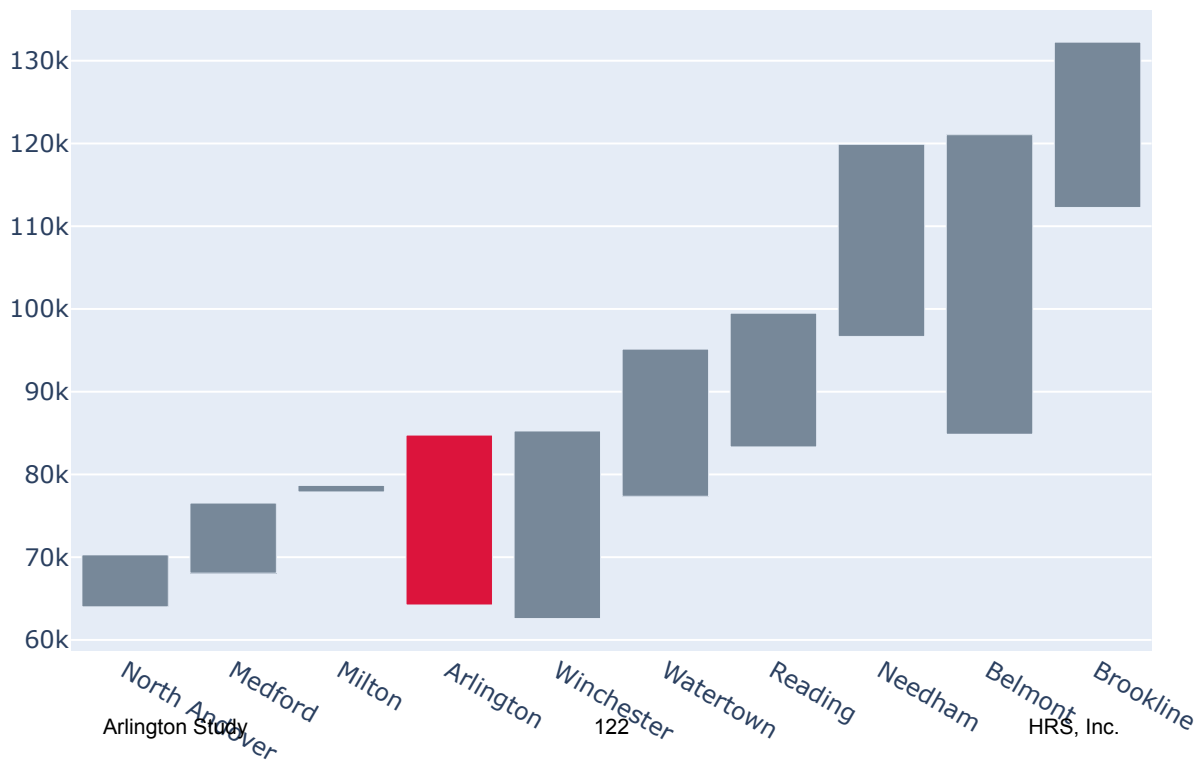
Arlington Study

121

HRS, Inc.

Water Supervisor (or Superintendent)

Reference 7



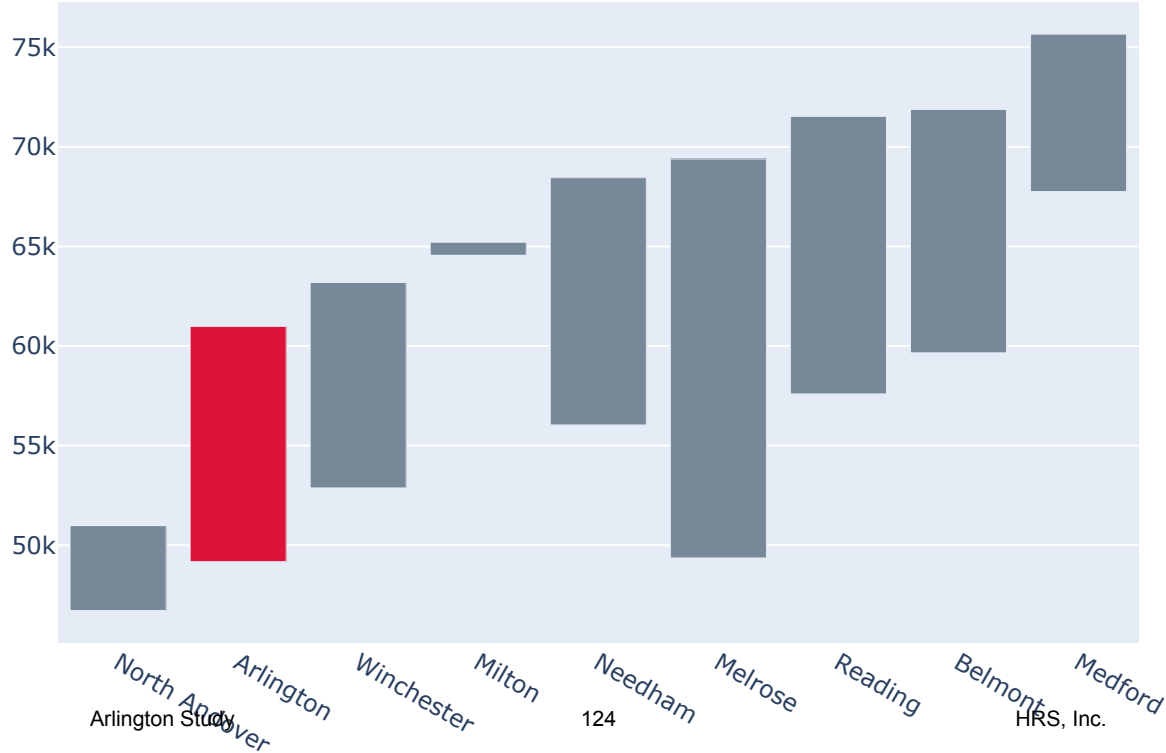
Water Systems Maintenance Craftsman

Reference 7



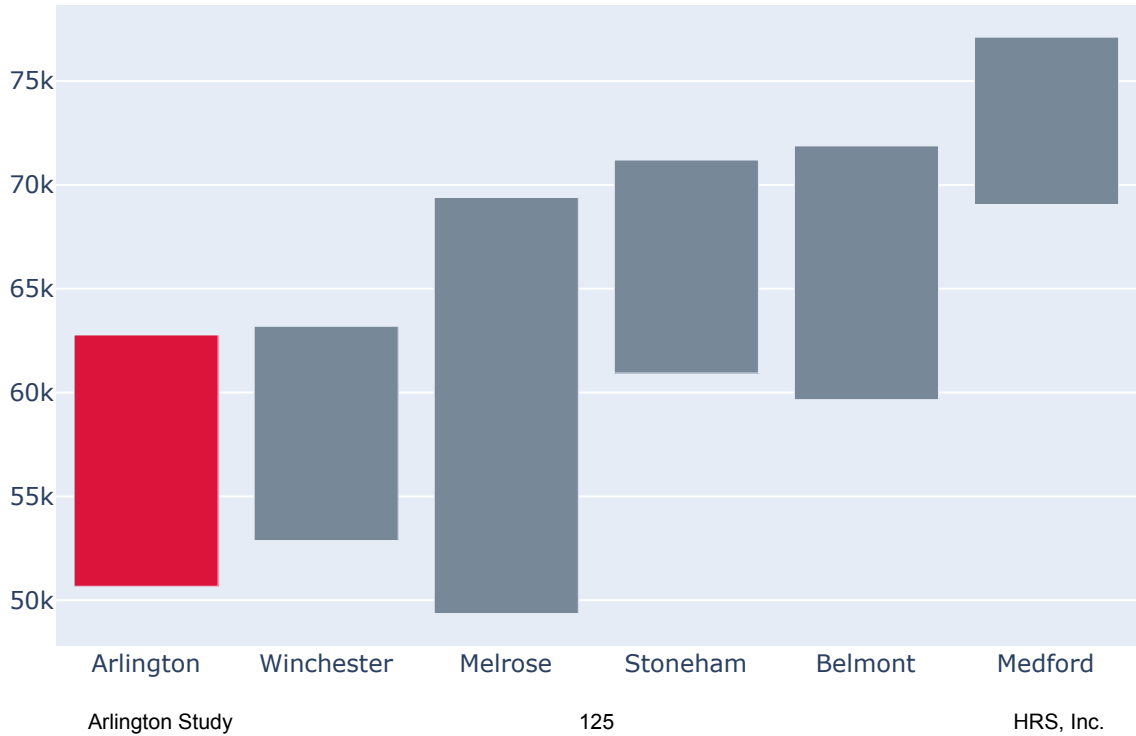
Working Foreman (Bldg Trades)

Reference 7



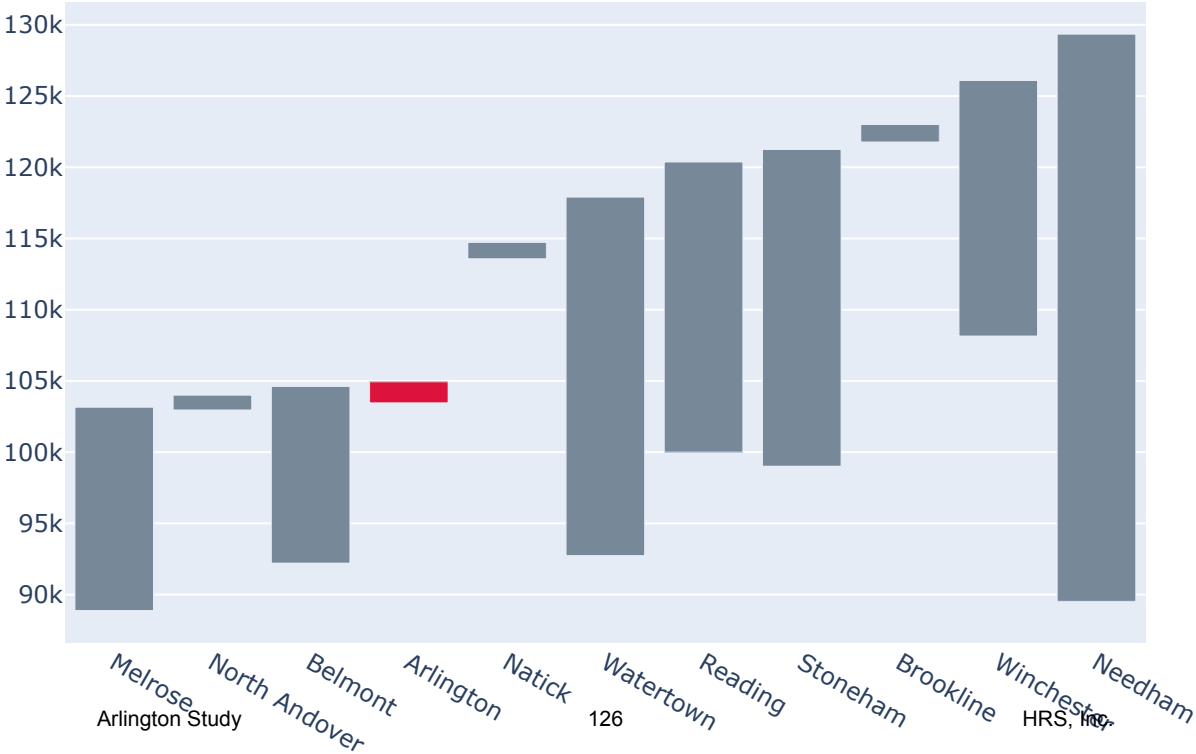
Working Foreman (Tree, Highway, Water, Sewer)

Reference 7



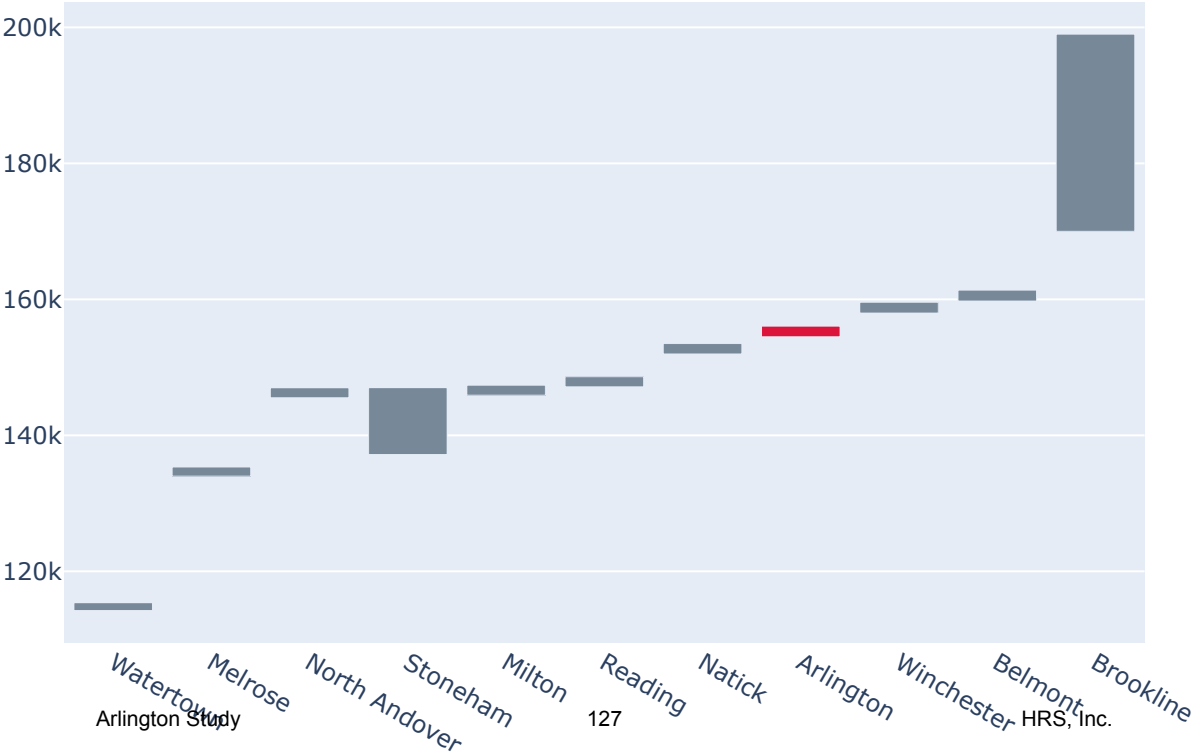
Assistant Principal

Reference 7



Assistant Superintendent of Schools

Reference 7

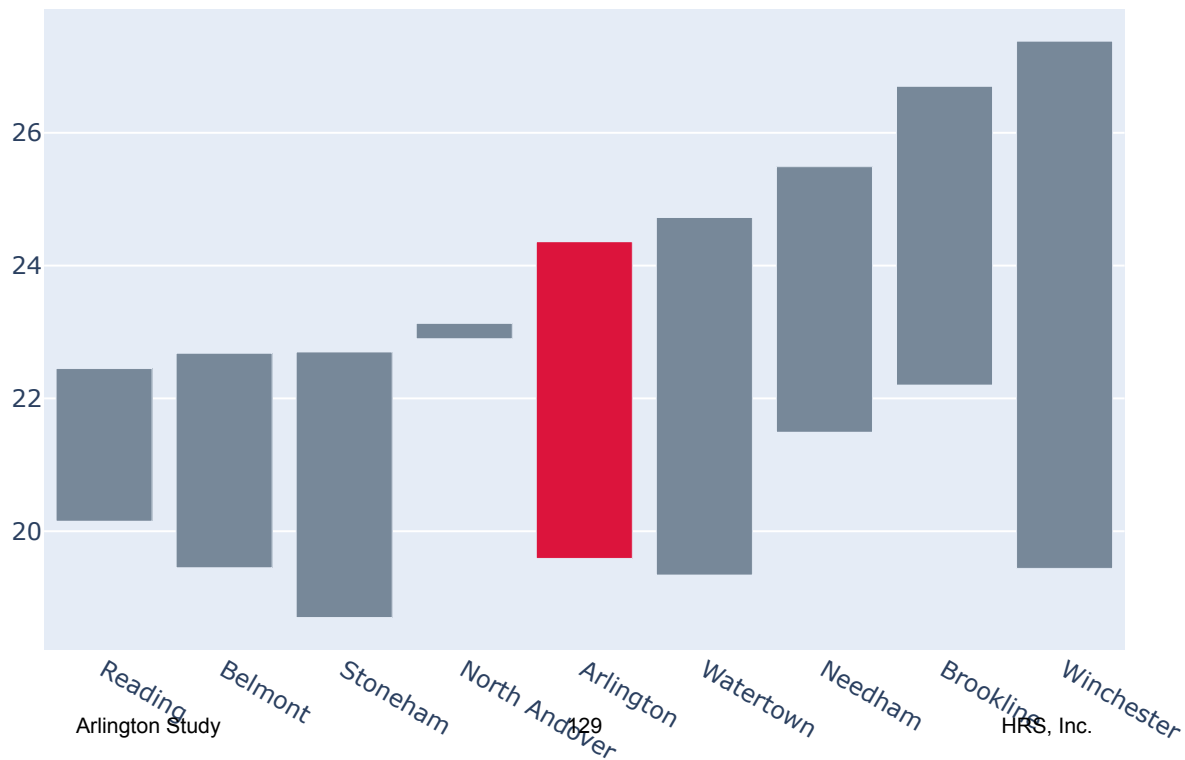


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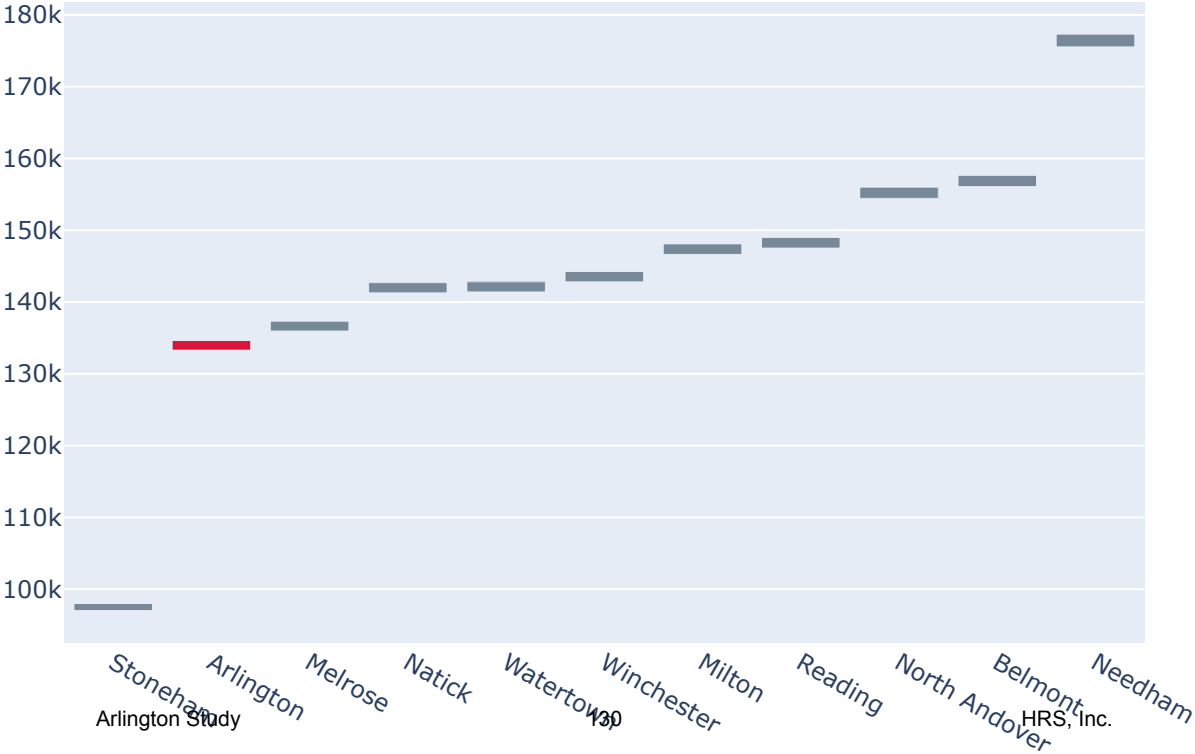
Building Custodian

Reference 7



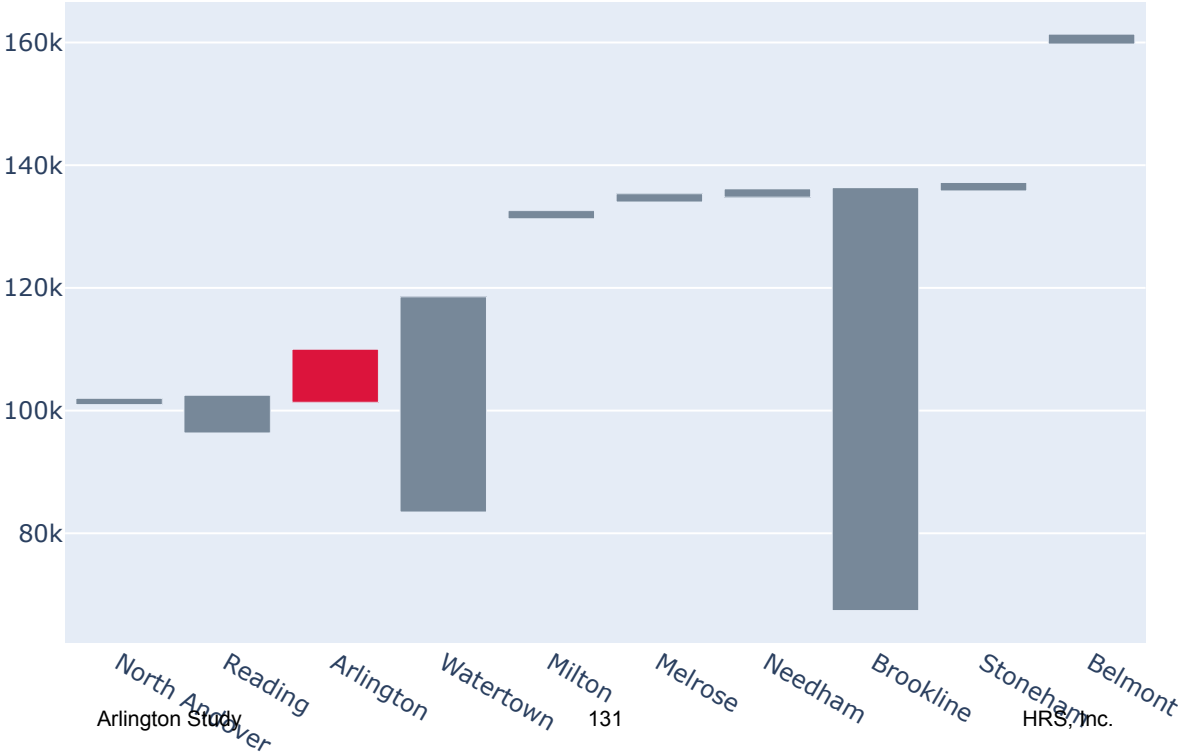
Chief Financial Officer or Business Manager

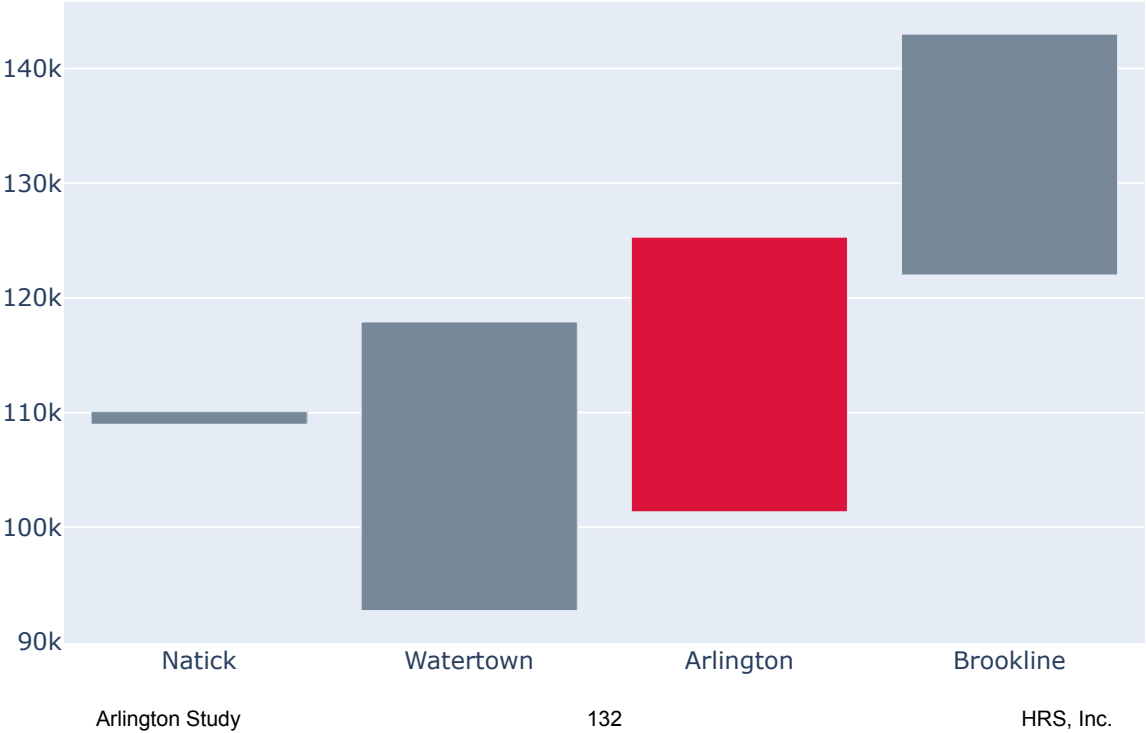
Reference 7



Curriculum Director or Coordinator

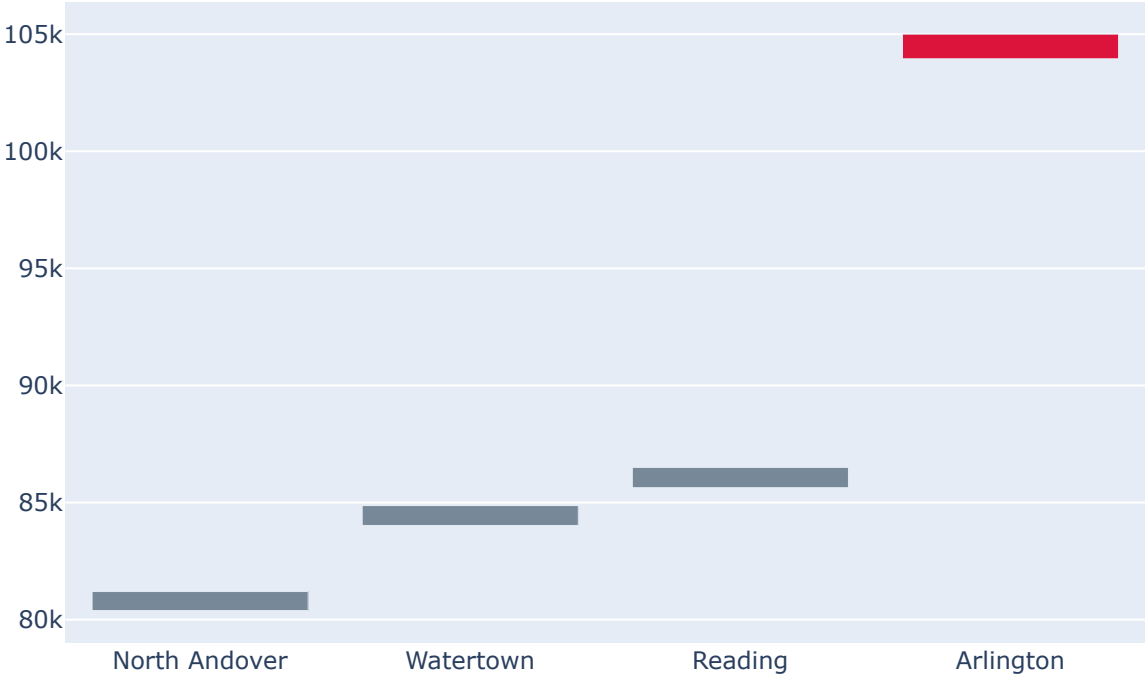
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Director of Community Education

Reference 7



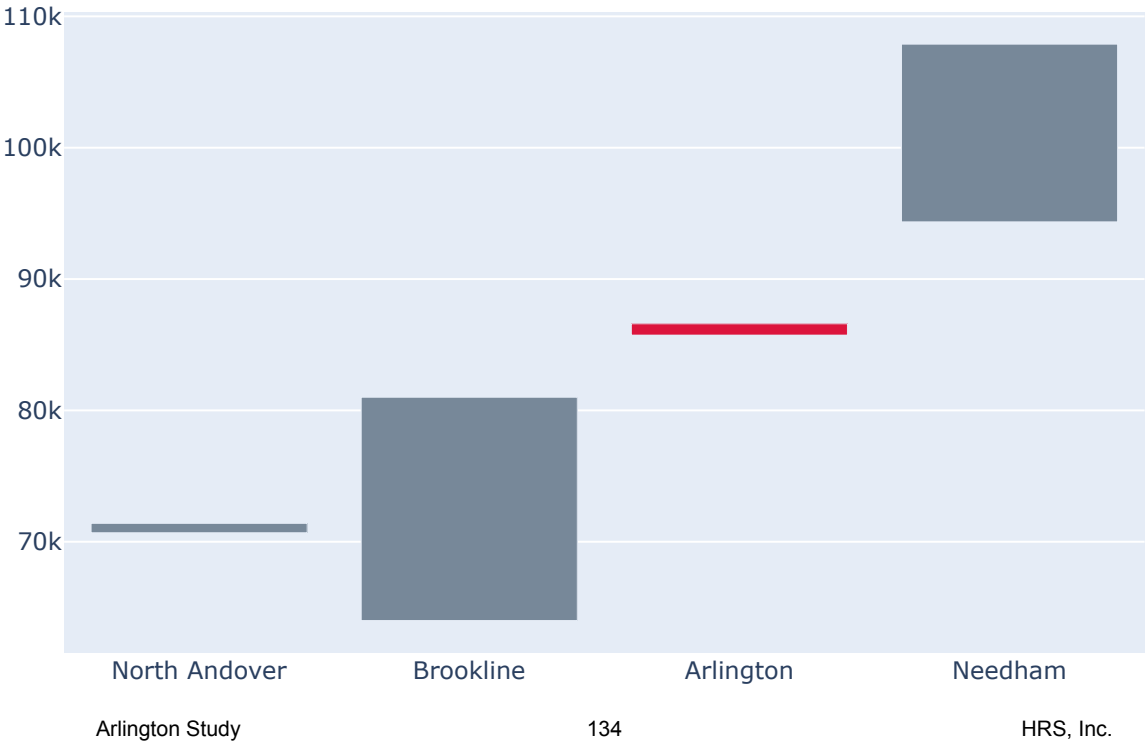
Arlington Study

133

HRS, Inc.

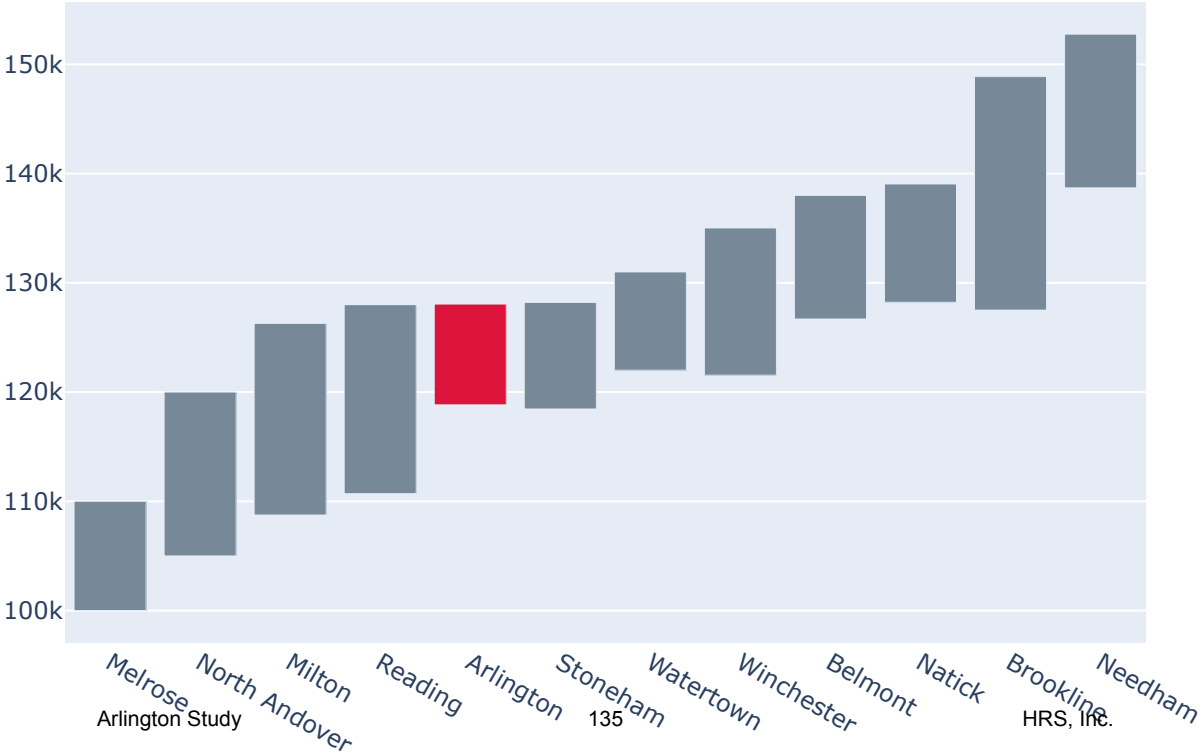
Director of Transportation

Reference 7

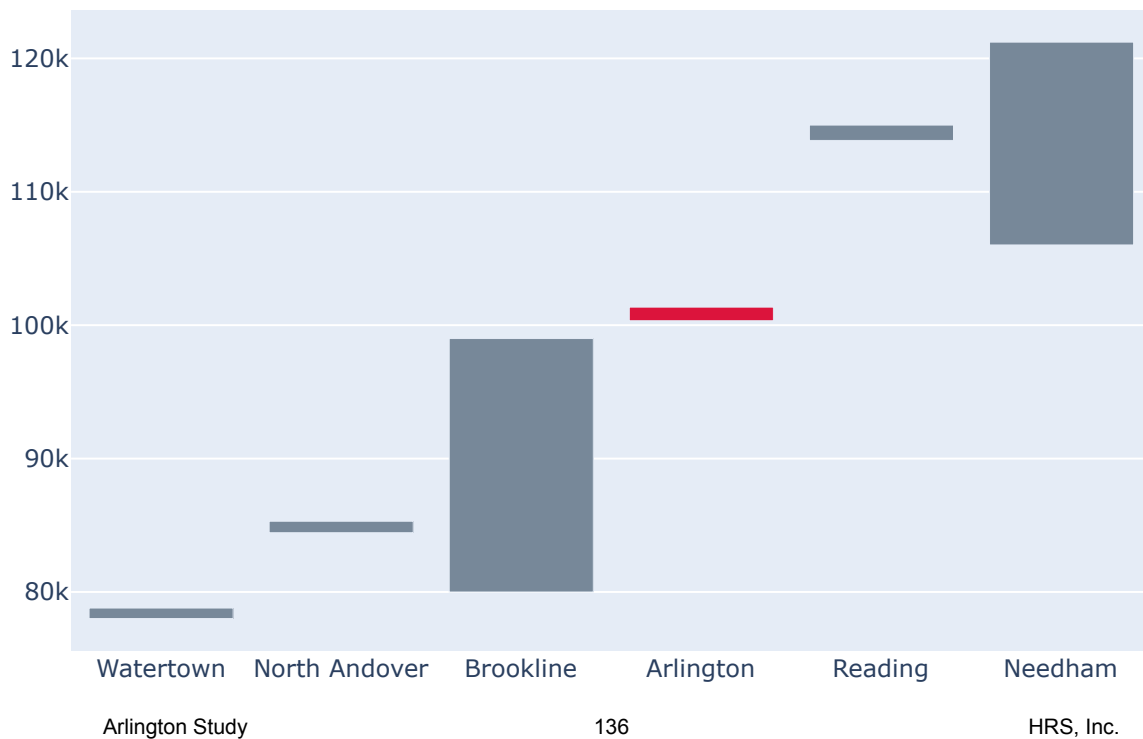


Elementary School Principal

Reference 7

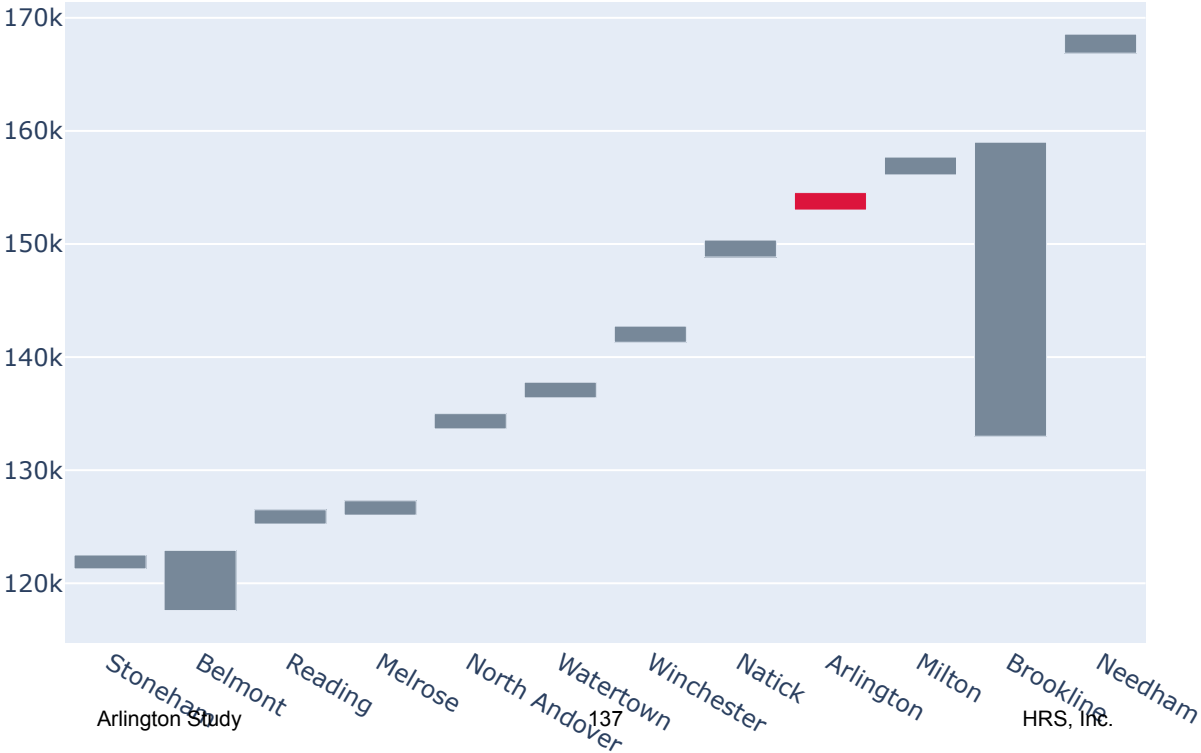


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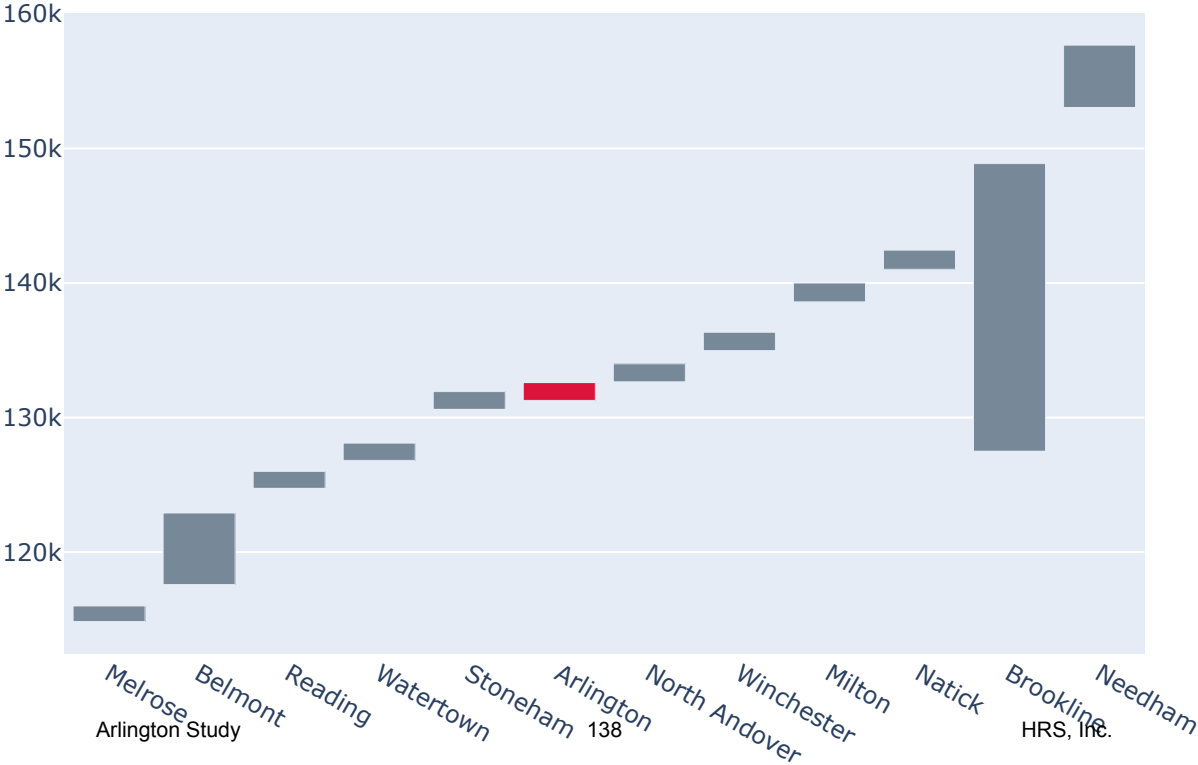
High School Principal

Reference 7



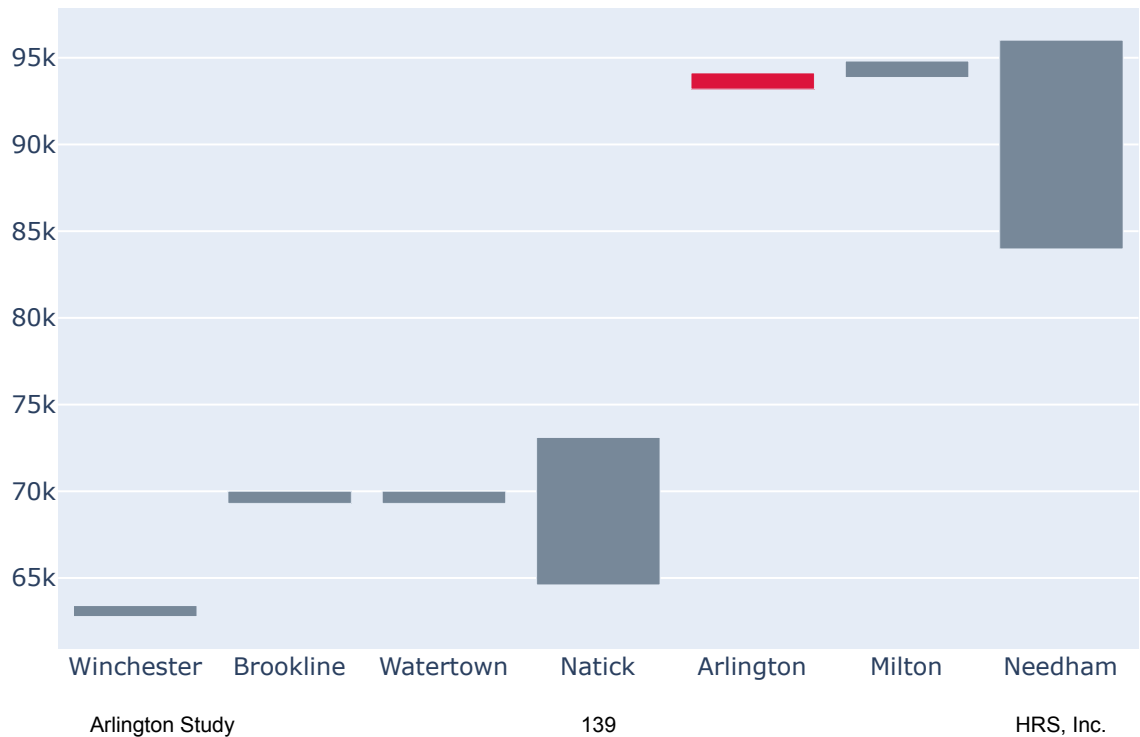
Middle School Principal

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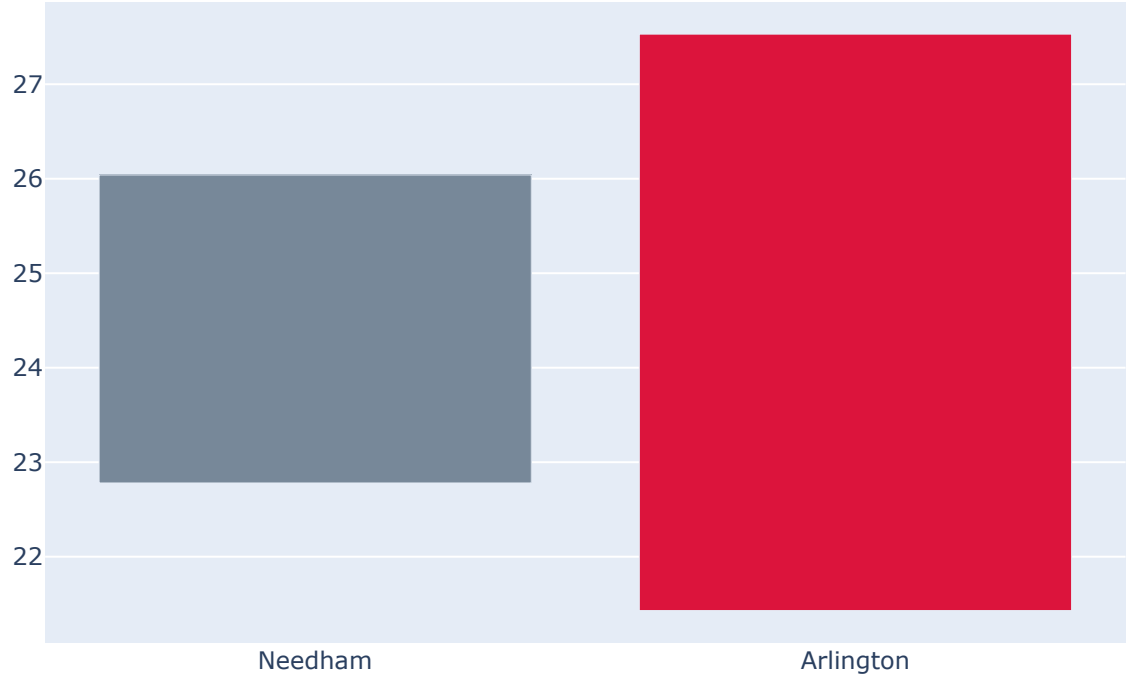
Payroll Director

Reference 7



School Bus Driver

Reference 7



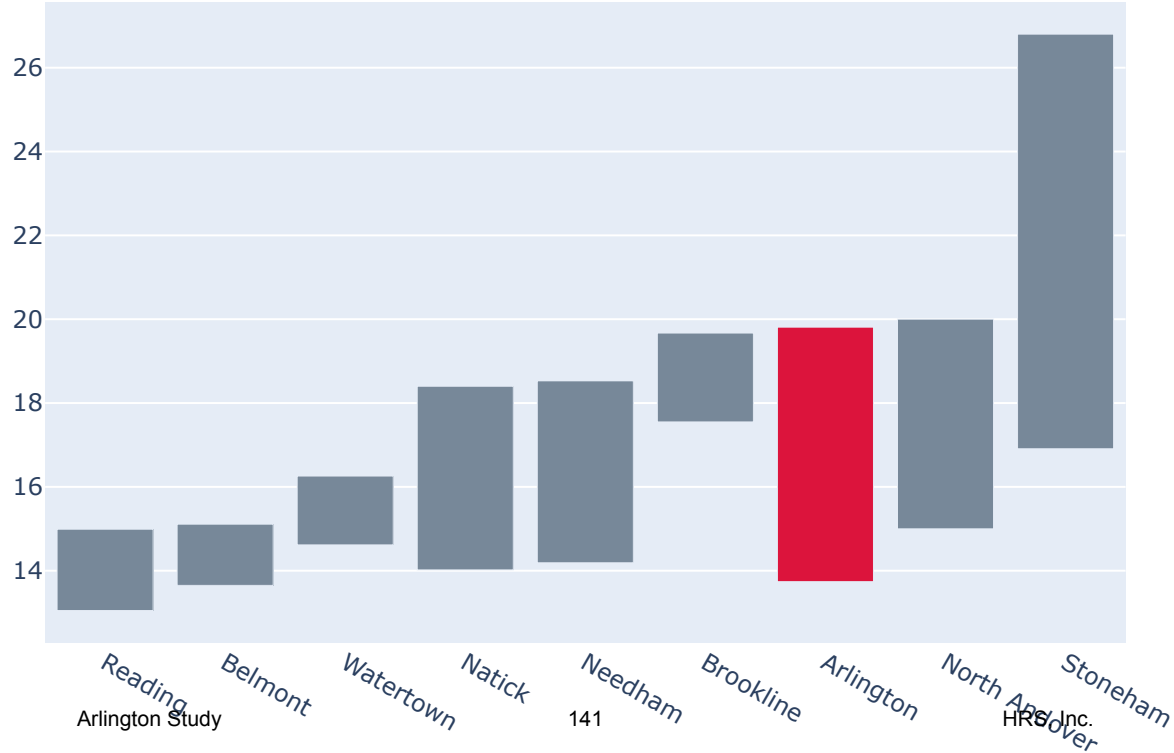
Arlington Study

140

HRS, Inc.

School Cafeteria Worker

Reference 7



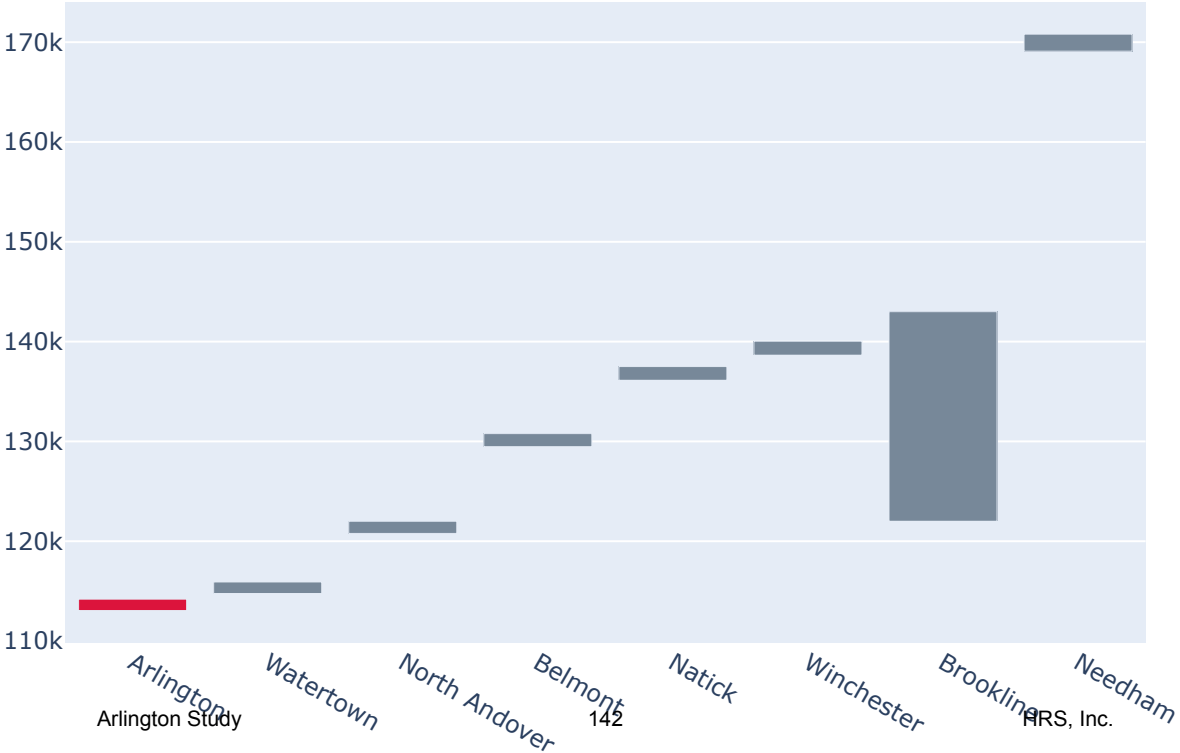
Arlington Study

141

HRS Inc.

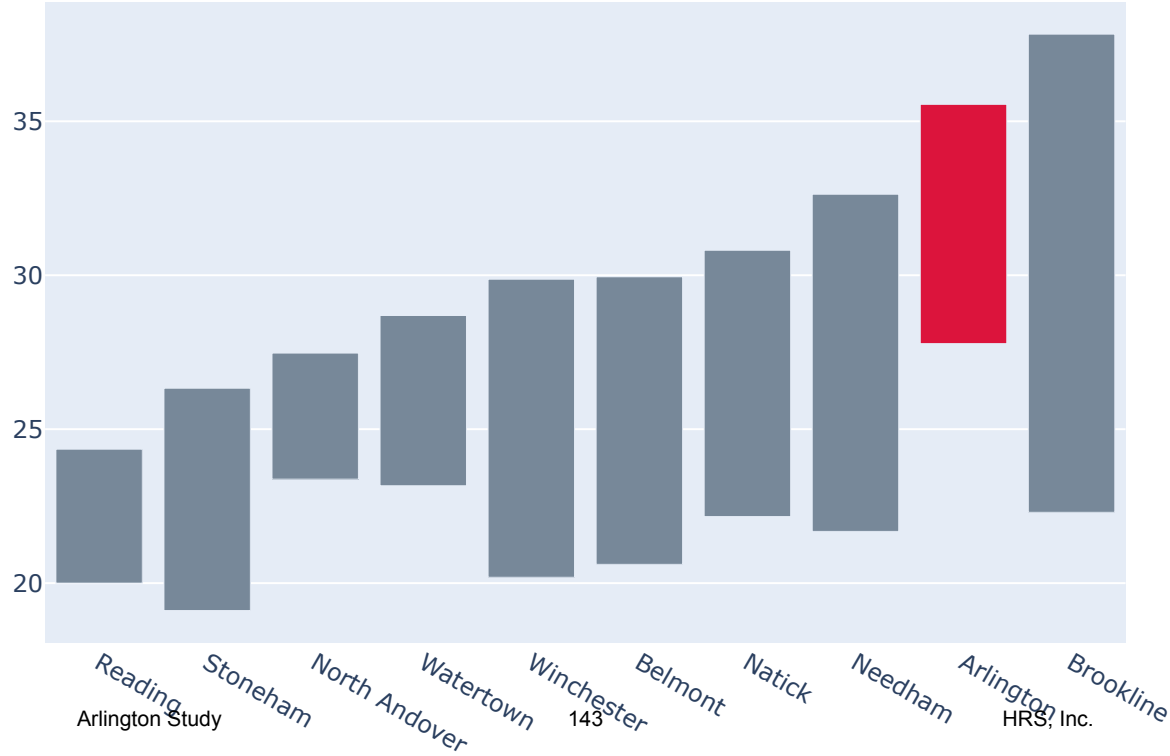
School Human Resources Director

Reference 7



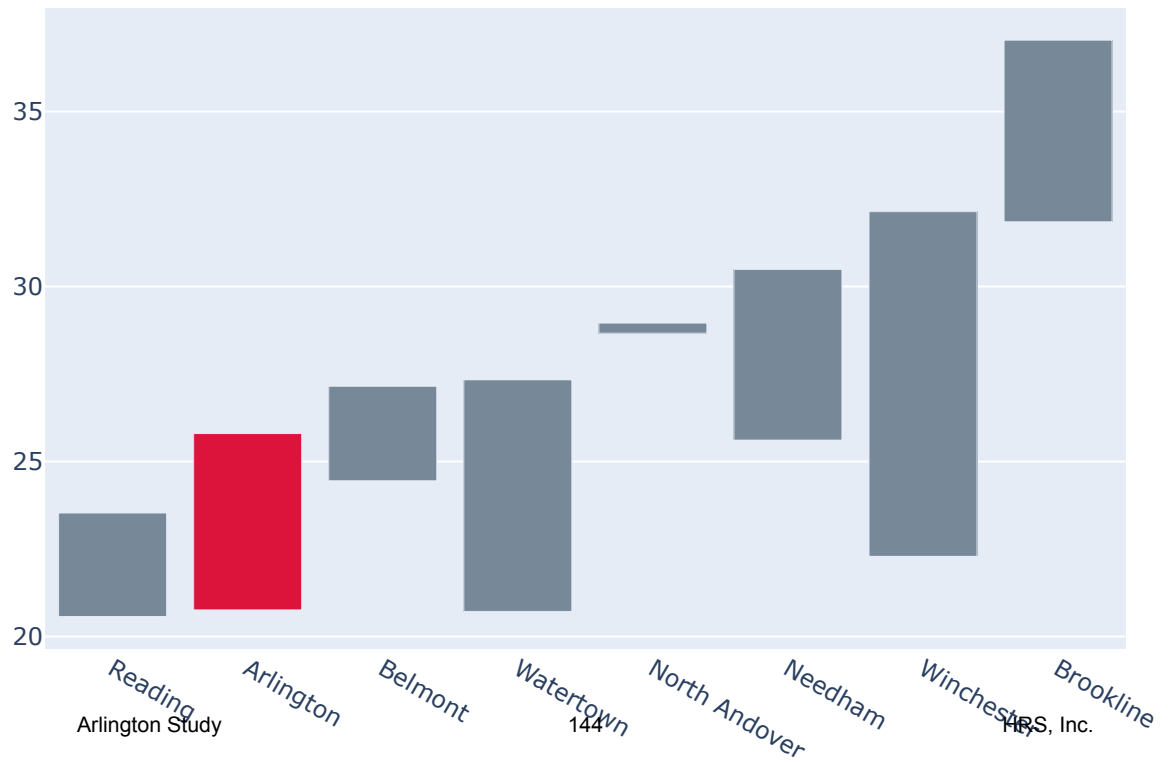
School Secretary

Reference 7



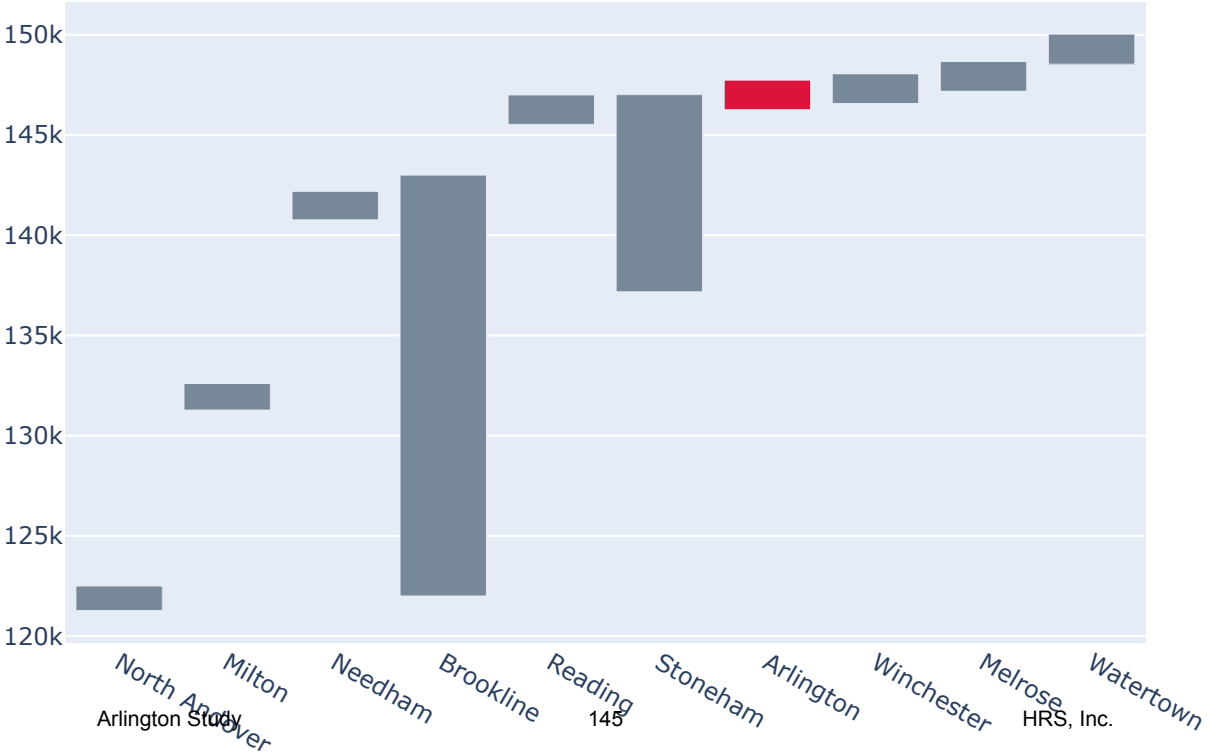
Senior Building Custodian

Reference 7



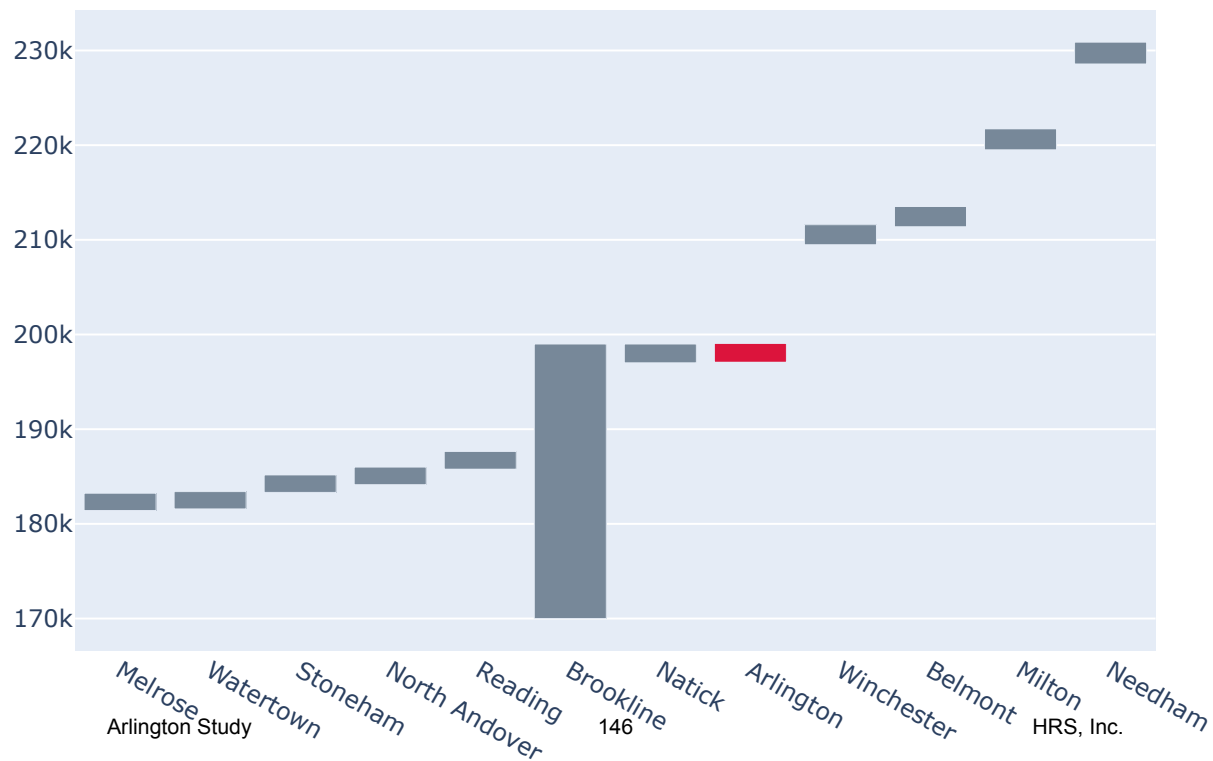
Special Education Director

Reference 7



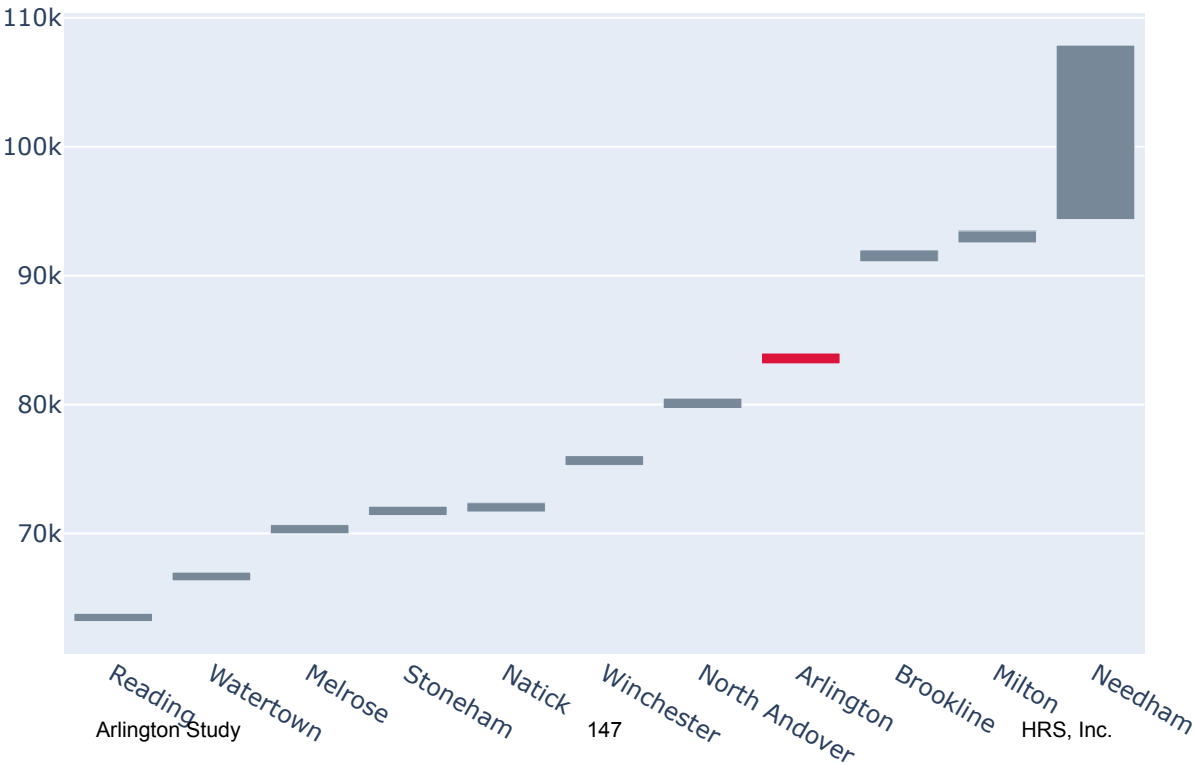
Superintendent of Schools

Reference 7



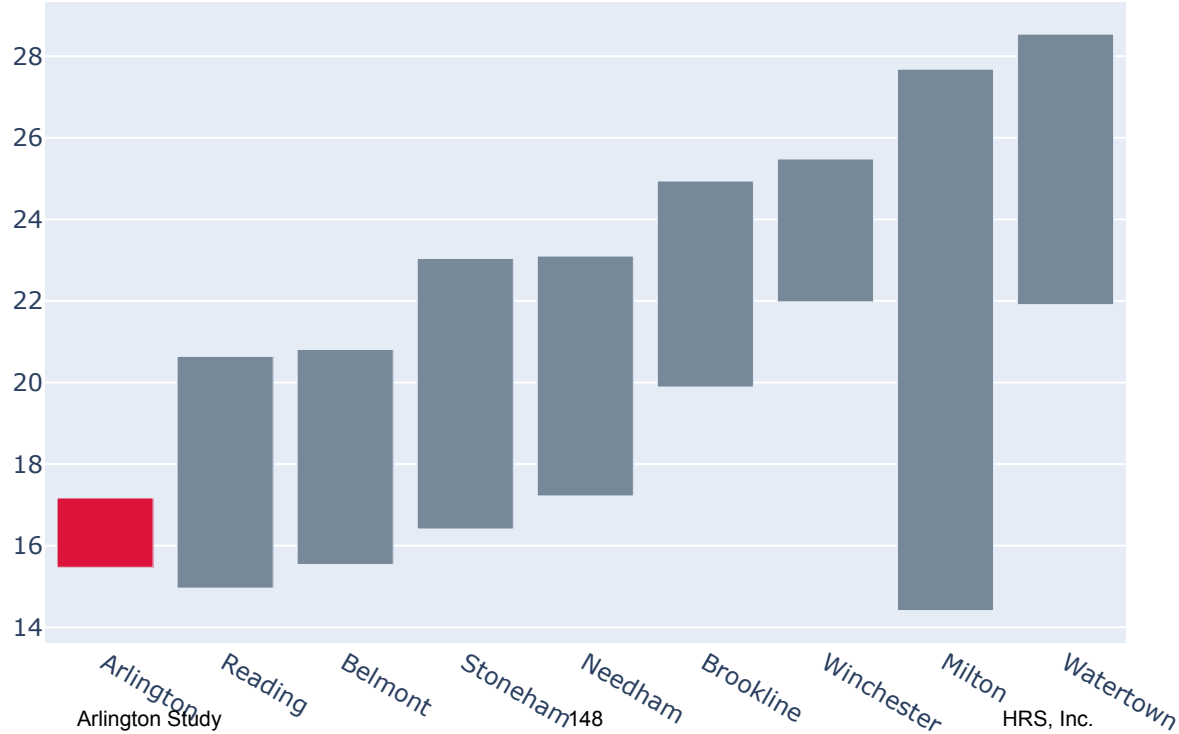
Superintendent's Administrative Assistant

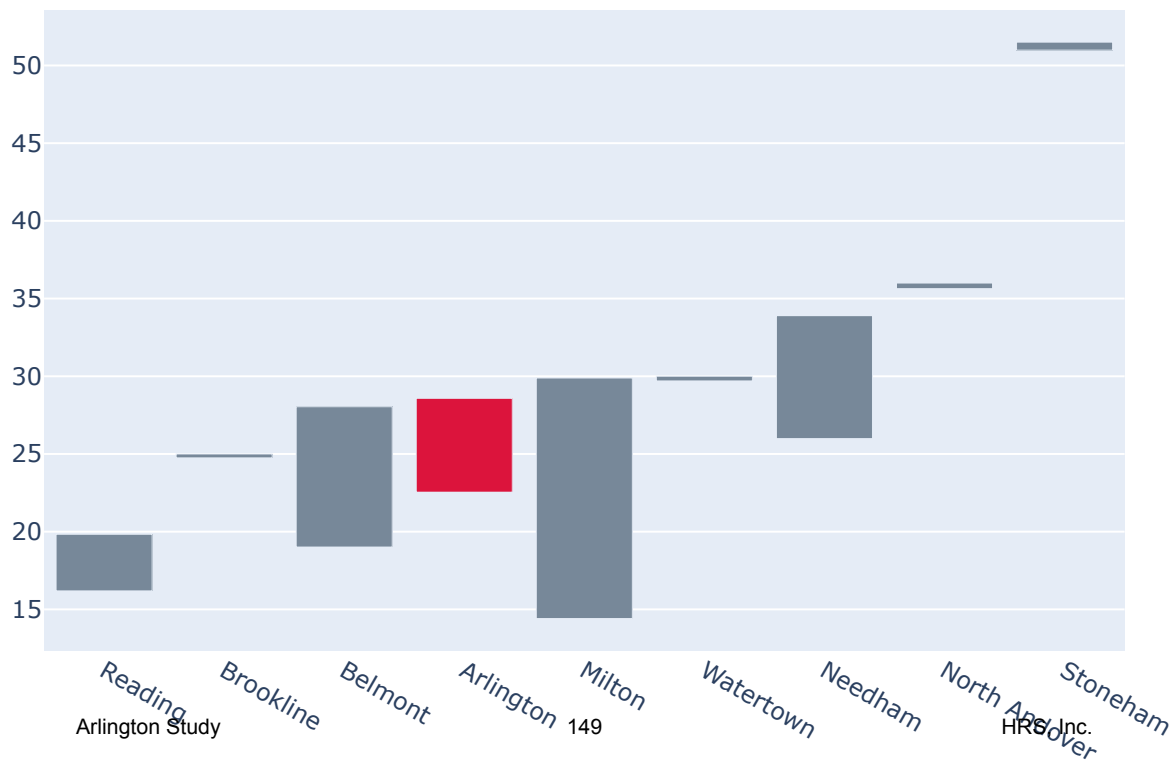
Reference 7



Teaching Assistant

Reference 7





Arlington Study

149

HRS Inc.



Table 5 Commercial/ Industrial/ Personal % of Total Tax Levy		Table 6 FY2014 Taxes Per Cap		Table 7 FY2014 Taxes/ Household as % of 08-12 median income		Table 8 FY2011 Total Exp Per Cap	
Municipality		Municipality		Municipality		Municipality	
1 WATERTOWN	33.75%	1 NEEDHAM	\$3,610	1 NEEDHAM	8.2%	1 READING	\$3,967
2 NEEDHAM	23.10%	2 WINCHESTER	\$3,281	2 WINCHESTER	7.4%	2 NEEDHAM	\$3,749
3 NATICK	23.03%	3 BROOKLINE	\$2,974	3 BELMONT	7.3%	3 WINCHESTER	\$3,716
4 MEDFORD	21.89%	4 BELMONT	\$2,936	4 BROOKLINE	7.3%	4 BROOKLINE	\$3,297
5 STONEHAM	17.54%	5 NATICK	\$2,768	5 NATICK	7.2%	5 NATICK	\$3,231
6 NORTH ANDOVER	17.03%	6 WATERTOWN	\$2,512	6 WATERTOWN	7.1%	6 BELMONT	\$2,862
7 BROOKLINE	16.82%	7 MILTON	\$2,473	7 MILTON	6.9%	7 WATERTOWN	\$2,839
8 READING	9.15%	8 ARLINGTON	\$2,328	8 STONEHAM	6.6%	8 STONEHAM	\$2,746
9 MELROSE	8.53%	9 READING	\$2,241	9 NORTH ANDOVER	6.4%	9 MELROSE	\$2,740
10 ARLINGTON	6.14%	10 NORTH ANDOVER	\$2,232	10 ARLINGTON	6.1%	10 NORTH ANDOVER	\$2,365
11 MILTON	6.09%	11 STONEHAM	\$2,003	11 READING	6.0%	11 ARLINGTON	\$2,304
12 BELMONT	5.62%	12 MELROSE	\$1,813	12 MEDFORD	5.6%	12 MILTON	\$2,250
13 WINCHESTER	5.06%	13 MEDFORD	\$1,631	13 MELROSE	5.1%	13 MEDFORD	\$1,988
Ave w/o Arlington	16.15%	Ave w/o Arlington	\$2,539	Ave w/o Arlington	6.8%	Ave w/o Arlington	\$2,979
Arlington	6.14%	Arlington	\$2,328	Arlington	6.1%	Arlington	\$2,304
						State-Wide Ave	\$2,780



Table 5 Commercial/ Industrial/ Personal % of Total Tax		Table 6 FY2015 Taxes Per Cap		Table 7 FY2014 Taxes/ Household as % of 09-13 median income		Table 8 FY2013 Total Exp Per Cap	
Municipality		Municipality		Municipality		Municipality	
1 WATERTOWN	32.81%	1 NEEDHAM	\$3,810	1 NEEDHAM	8.0%	1 NEEDHAM	\$3,857
2 NEEDHAM	24.02%	2 WINCHESTER	\$3,367	2 NATICK	7.2%	2 WINCHESTER	\$3,813
3 NATICK	22.61%	3 BROOKLINE	\$3,082	3 WINCHESTER	7.1%	3 BROOKLINE	\$3,548
4 MEDFORD	20.73%	4 BELMONT	\$3,018	4 BROOKLINE	7.1%	4 NATICK	\$3,369
5 STONEHAM	17.55%	5 NATICK	\$2,741	5 BELMONT	6.8%	5 READING	\$3,086
6 BROOKLINE	17.44%	6 WATERTOWN	\$2,627	6 WATERTOWN	6.4%	6 BELMONT	\$3,000
7 NORTH ANDOVER	17.12%	7 MILTON	\$2,498	7 MILTON	6.3%	7 WATERTOWN	\$2,960
8 READING	8.56%	8 ARLINGTON	\$2,391	8 STONEHAM	6.2%	8 ARLINGTON	\$2,630
9 MELROSE	8.42%	9 READING	\$2,321	9 NORTH ANDOVER	6.2%	9 MILTON	\$2,621
10 MILTON	6.12%	10 NORTH ANDOVER	\$2,225	10 ARLINGTON	5.9%	10 MELROSE	\$2,620
11 ARLINGTON	5.82%	11 STONEHAM	\$2,054	11 READING	5.8%	11 STONEHAM	\$2,592
12 BELMONT	5.64%	12 MELROSE	\$1,859	12 MEDFORD	5.5%	12 NORTH ANDOVER	\$2,472
13 WINCHESTER	4.74%	13 MEDFORD	\$1,687	13 MELROSE	5.1%	13 MEDFORD	\$2,212
Ave w/o Arlington	15.97%	Ave w/o Arlington	\$2,608	Ave w/o Arlington	6.5%	Ave w/o Arlington	\$3,013
Arlington	5.82%	Arlington	\$2,391	Arlington	5.9%	Arlington	\$2,630
						State-Wide Ave	\$2,968



Table 5		Table 6		Table 7		Table 8	
Municipality	FY2016 Commercial/ Industrial/ Personal % of Total Tax Levy	Municipality	FY2016 Taxes Per Cap	Municipality	FY2016 Taxes/ Household as % of 09-13 median income	Municipality	FY2014 Total Exp Per Cap
1 WATERTOWN	33.02%	1 NEEDHAM	\$4,012	1 NEEDHAM	8.4%	1 NEEDHAM	\$4,068
2 NEEDHAM	24.62%	2 WINCHESTER	\$3,478	2 BROOKLINE	7.6%	2 WINCHESTER	\$3,910
3 NATICK	22.37%	3 BROOKLINE	\$3,299	3 NATICK	7.4%	3 BROOKLINE	\$3,583
4 MEDFORD	21.05%	4 BELMONT	\$3,272	4 BELMONT	7.4%	4 NATICK	\$3,392
5 STONEHAM	17.52%	5 NATICK	\$2,835	5 WINCHESTER	7.3%	5 BELMONT	\$3,093
6 BROOKLINE	17.15%	6 WATERTOWN	\$2,759	6 WATERTOWN	6.7%	6 READING	\$3,083
7 NORTH ANDOVER	17.12%	7 MILTON	\$2,610	7 MILTON	6.6%	7 WATERTOWN	\$3,028
8 READING	8.25%	8 ARLINGTON	\$2,475	8 STONEHAM	6.4%	8 STONEHAM	\$2,722
9 MELROSE	8.21%	9 READING	\$2,467	9 NORTH ANDOVER	6.4%	9 MILTON	\$2,698
10 MILTON	6.19%	10 NORTH ANDOVER	\$2,297	10 READING	6.2%	10 MELROSE	\$2,686
11 ARLINGTON	6.01%	11 STONEHAM	\$2,116	11 ARLINGTON	6.1%	11 ARLINGTON	\$2,661
12 BELMONT	5.26%	12 MELROSE	\$1,929	12 MEDFORD	5.7%	12 NORTH ANDOVER	\$2,452
13 WINCHESTER	4.51%	13 MEDFORD	\$1,764	13 MELROSE	5.3%	13 MEDFORD	\$2,281
Ave w/o Arlington	15.94%	Ave w/o Arlington	\$2,736	Ave w/o Arlington	6.8%	Ave w/o Arlington	\$3,083
Arlington	6.01%	Arlington	\$2,475	Arlington	6.1%	Arlington	\$2,661



Table 5		Table 6		Table 7		Table 8	
Municipality	FY2017 Commercial/ Industrial/ Personal % of Total Tax Levy	Municipality	FY2017 Taxes Per Cap	Municipality	FY2017 Taxes/ Household as % of 09-13 median income	Municipality	FY2015 Total Exp Per Cap
1 WATERTOWN	32.48%	1 NEEDHAM	\$4,197	1 NEEDHAM	8.8%	1 NEEDHAM	\$4,600
2 NEEDHAM	24.05%	2 WINCHESTER	\$3,823	2 WINCHESTER	8.1%	2 WINCHESTER	\$4,382
3 NATICK	22.09%	3 BROOKLINE	\$3,451	3 BROOKLINE	8.0%	3 BROOKLINE	\$3,881
4 MEDFORD	19.99%	4 BELMONT	\$3,376	4 NATICK	7.7%	4 BELMONT	\$3,776
5 STONEHAM	17.57%	5 NATICK	\$2,951	5 BELMONT	7.6%	5 NATICK	\$3,565
6 BROOKLINE	17.37%	6 WATERTOWN	\$2,901	6 WATERTOWN	7.0%	6 MILTON	\$3,390
7 NORTH ANDOVER	16.72%	7 MILTON	\$2,713	7 MILTON	6.9%	7 WATERTOWN	\$3,377
8 READING	8.12%	8 READING	\$2,561	8 NORTH ANDOVER	6.6%	8 READING	\$3,301
9 MELROSE	8.03%	9 ARLINGTON	\$2,554	9 STONEHAM	6.6%	9 ARLINGTON	\$3,094
10 MILTON	6.21%	10 NORTH ANDOVER	\$2,388	10 READING	6.4%	10 NORTH ANDOVER	\$2,900
11 ARLINGTON	5.86%	11 STONEHAM	\$2,181	11 ARLINGTON	6.3%	11 MELROSE	\$2,855
12 BELMONT	5.20%	12 MELROSE	\$1,997	12 MEDFORD	5.9%	12 STONEHAM	\$2,774
13 WINCHESTER	4.38%	13 MEDFORD	\$1,837	13 MELROSE	5.5%	13 MEDFORD	\$2,438
Ave w/o Arlington	15.67%	Ave w/o Arlington	\$2,865	Ave w/o Arlington	7.1%	Ave w/o Arlington	\$3,457
Arlington	5.86%	Arlington	\$2,554	Arlington	6.3%	Arlington	\$3,094

Fiscal Year 2019 Budget



Reference 8

Table 5		Table 6		Table 7		Table 8	
Municipality	FY2018 Commercial/ Industrial/ Personal % of Total Tax Levy	Municipality	FY2018 Taxes Per Cap	Municipality	FY2018 Taxes/ Household as % of 12-16 median income	Municipality	FY2015 Total Exp Per Cap
1 WATERTOWN	33.70%	1 NEEDHAM	\$4,457	1 NEEDHAM	8.5%	1 NEEDHAM	\$4,666
2 NEEDHAM	23.08%	2 WINCHESTER	\$4,018	2 WINCHESTER	7.4%	2 WINCHESTER	\$4,528
3 NATICK	20.99%	3 BROOKLINE	\$3,575	3 BROOKLINE	7.8%	3 BROOKLINE	\$4,124
4 MEDFORD	19.32%	4 BELMONT	\$3,495	4 NATICK	7.3%	4 BELMONT	\$3,961
5 BROOKLINE	17.48%	5 WATERTOWN	\$3,069	5 BELMONT	7.6%	5 WATERTOWN	\$3,646
6 STONEHAM	17.47%	6 NATICK	\$3,050	6 WATERTOWN	7.1%	6 NATICK	\$3,638
7 NORTH ANDOVER	16.78%	7 MILTON	\$2,917	7 MILTON	6.7%	7 READING	\$3,395
8 MELROSE	8.30%	8 ARLINGTON	\$2,663	8 NORTH ANDOVER	6.5%	8 MILTON	\$3,300
9 READING	8.00%	9 READING	\$2,656	9 STONEHAM	6.2%	9 ARLINGTON	\$3,209
10 MILTON	6.13%	10 NORTH ANDOVER	\$2,492	10 READING	6.4%	10 NORTH ANDOVER	\$2,953
11 ARLINGTON	5.97%	11 STONEHAM	\$2,258	11 ARLINGTON	6.0%	11 MELROSE	\$2,900
12 BELMONT	5.93%	12 MELROSE	\$2,067	12 MEDFORD	5.7%	12 STONEHAM	\$2,854
13 WINCHESTER	4.25%	13 MEDFORD	\$1,914	13 MELROSE	5.6%	13 MEDFORD	\$2,517
Ave w/o Arlington	15.62%	Ave w/o Arlington	\$2,997	Ave w/o Arlington	6.9%	Ave w/o Arlington	\$3,540
Arlington	5.86%	Arlington	\$2,663	Arlington	6.0%	Arlington	\$3,209

Fiscal Year 2020 Budget



Reference 8

Table 5		Table 6		Table 7		Table 8	
Municipality	FY2019 Commercial/ Industrial/ Personal % of Total Tax Levy	Municipality	FY2019 Taxes Per Cap	Municipality	FY2018 Taxes/ Household as % of 12-16 median income	Municipality	FY2018 Total Exp Per Cap
1 WATERTOWN	35.36%	1 NEEDHAM	\$4,643	1 NEEDHAM	9.0%	1 NEEDHAM	\$5,144
2 NEEDHAM	22.75%	2 WINCHESTER	\$4,118	2 BELMONT	7.7%	2 WINCHESTER	\$5,102
3 NATICK	20.27%	3 BROOKLINE	\$3,792	3 BROOKLINE	7.6%	3 BROOKLINE	\$4,779
4 MEDFORD	18.48%	4 BELMONT	\$3,625	4 WINCHESTER	7.6%	4 BELMONT	\$4,672
5 BROOKLINE	18.24%	5 WATERTOWN	\$3,189	5 WATERTOWN	7.5%	5 NATICK	\$4,294
6 STONEHAM	16.75%	6 NATICK	\$3,072	6 NATICK	7.4%	6 MILTON	\$4,261
7 NORTH ANDOVER	16.45%	7 MILTON	\$3,008	7 MILTON	6.7%	7 READING	\$3,968
8 MELROSE	8.10%	8 READING	\$2,868	8 READING	6.7%	8 WATERTOWN	\$3,777
9 READING	7.74%	9 ARLINGTON	\$2,767	9 NORTH ANDOVER	6.4%	9 ARLINGTON	\$3,682
10 MILTON	5.99%	10 NORTH ANDOVER	\$2,477	10 ARLINGTON	6.0%	10 NORTH ANDOVER	\$3,411
11 BELMONT	5.66%	11 STONEHAM	\$2,314	11 STONEHAM	6.0%	11 MELROSE	\$3,347
12 ARLINGTON	5.65%	12 MELROSE	\$2,121	12 MEDFORD	5.5%	12 STONEHAM	\$3,185
13 WINCHESTER	4.25%	13 MEDFORD	\$1,982	13 MELROSE	5.4%	13 MEDFORD	\$2,878
Ave w/o Arlington	15.47%	Ave w/o Arlington	\$2,944	Ave w/o Arlington	7.0%	Ave w/o Arlington	\$4,017
Arlington	5.65%	Arlington	\$2,767	Arlington	6.0%	Arlington	\$4,294



Table 5		Table 6		Table 7		Table 8	
Municipality	FY2019 Commercial/ Industrial/ Personal % of Total Tax Levy	Municipality	FY2019 Taxes Per Cap	Municipality	FY2018 Taxes/ Household as % of 2017 median income	Municipality	FY2018 Total Exp Per Cap
1 WATERTOWN	20.77%	1 WINCHESTER	\$4,237	1 NEEDHAM	9.8%	1 NEEDHAM	\$5,175
2 NATICK	20.73%	2 NEEDHAM	\$3,768	2 BROOKLINE	8.2%	2 WINCHESTER	\$5,170
3 NORTH ANDOVER	13.16%	3 BELMONT	\$3,652	3 WINCHESTER	8.0%	3 BROOKLINE	\$4,506
4 NEEDHAM	12.75%	4 BROOKLINE	\$3,310	4 WATERTOWN	7.8%	4 BELMONT	\$4,257
5 MEDFORD	10.30%	5 MILTON	\$2,896	5 NATICK	7.7%	5 NATICK	\$4,010
6 BROOKLINE	10.25%	6 READING	\$2,778	6 MILTON	7.2%	6 WATERTOWN	\$3,776
7 STONEHAM	9.52%	7 ARLINGTON	\$2,764	7 READING	6.7%	7 MILTON	\$3,686
8 READING	7.36%	8 NATICK	\$2,660	8 BELMONT	6.6%	8 READING	\$3,626
9 ARLINGTON	5.45%	9 MELROSE	\$2,183	9 ARLINGTON	6.6%	9 ARLINGTON	\$3,381
10 BELMONT	5.10%	10 WATERTOWN	\$2,074	10 STONEHAM	6.2%	10 NORTH ANDOVER	\$3,312
11 MELROSE	4.69%	11 NORTH ANDOVER	\$2,041	11 NORTH ANDOVER	6.2%	11 MELROSE	\$3,055
12 WINCHESTER	4.35%	12 STONEHAM	\$1,926	12 MELROSE	6.0%	12 STONEHAM	\$3,005
13 MILTON	4.05%	13 MEDFORD	\$1,675	13 MEDFORD	5.8%	13 MEDFORD	\$2,711
Ave w/o Arlington	10.71%	Ave w/o Arlington	\$2,767	Ave w/o Arlington	7.2%	Ave w/o Arlington	\$3,857
Arlington	5.45%	Arlington	\$2,764	Arlington	6.6%	Arlington	\$3,381



A Resident's Guide to the Budget

Welcome! If you are reading this it means you are interested in better understanding one of the most important documents produced by your community. The Annual Budget & Financial Plan document is much more than just a collection of numbers; it is a reflection of our community's values, priorities, and goals. The Budget document serves as a policy document, a financial guide, and a communications device to its residents. To this end, it is designed to be as user-friendly as possible. This Annual Budget & Financial Plan was created to help orient readers by providing a brief overview of the budget process, as well as an explanation of the organization of the budget document itself. We hope you find the introductory guide a useful tool as you better acquaint yourself with the latest financial and planning information for the Town of Arlington.

THE BUDGET PROCESS

The Town of Arlington is governed by the "Town Manager Act of the Town of Arlington, Massachusetts," by which a popularly elected, five-member Select Board appoints a professional manager to administer the daily operation of the Town. The Town's legislative body is a representative Town Meeting, which consists of 252 members elected from their home precincts. There are 21 precincts in Arlington. The Town Manager is the chief executive officer of the Town, managing the day-to-day business of Town departments.

In accordance with Section 32 of the Town Manager Act, the Town Manager must annually submit a budget to the Select Board and Finance Committee. Arlington has had a long tradition of developing a budget that clearly defines departmental goals and objectives and includes detailed trend analysis and long-term projections. The annual operating and capital budgets are submitted as part of the Town Manager's Annual Budget & Financial Plan. The Finance Committee reviews the Annual Budget January through April when the Committee submits its recommendations to Town Meeting. Town Meeting then adopts both the operating and capital budgets in May. During the fiscal year, budgetary transfers may be made with the approval of both the Select Board and the Finance Committee. Amendments to appropriations must be made by Town Meeting.

It is important to note that the financial and budgetary information presented in the Annual Budget & Financial Plan are projections and are subject to change prior to Town Meeting. For definitions of terms used in the Annual Budget & Financial Plan, see the Glossary at the end of this document.

For past budgets and plans, plus additional financial documents please visit arlingtonma.gov/financial.

BUDGET CALENDAR

July

Fiscal Year begins July 1st

September

Capital Budget requests due to Town Manager

October

Long-Range Plan Updated - Initial Revenue and Expenditure Forecast

November

Operating Budget requests due to Town Manager

January

Budget books distributed to Select Board and Finance Committee by January 15th

January/April

Finance Committee hearings on budget

March

Financial Plan distributed to Select Board and Finance Committee

April

Finance Committee recommended budget submitted to Town Meeting

May

Town Meeting adopts *Operating and Capital Budgets*

June

Fiscal Year ends June 30th



Community Profile

Name: Town of Arlington

Settled: 1635 (as Village of Menotomy)

Incorporated: 1807 (as West Cambridge) Renamed Arlington in 1867

Total Area: 5.5 Sq. Miles

Land: 5.2 Sq. Miles

Water: 0.3 Sq. Miles

Elevation: 46 Feet

Public Roads: 95.27 Miles

County: Middlesex

Population: 42,844 (2010 Census)

Form of Government: Representative Town Meeting

School Structure: K-12

FY2021 Average Single Family Tax Rate: \$11.34 per \$1,000

FY2021 Ave. Single Family Home Value: \$829,339

Coordinates: 42°24'55"N 71°09'25"W

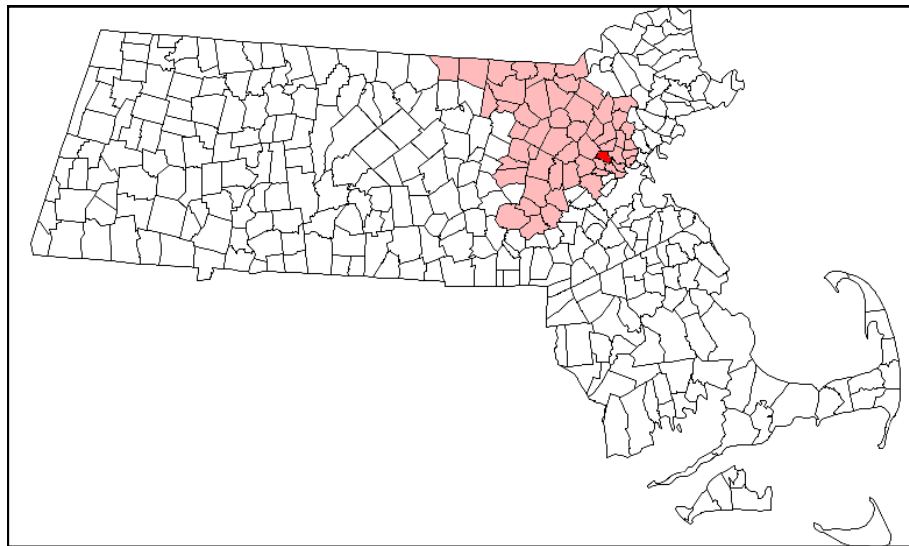
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www.arlingtonma.gov

The Town of Arlington is located six miles northwest of Boston and is home to over 42,000 residents living in a compact urban community of 5.5 square miles. Because of its proximity to Boston, Arlington residents are able to enjoy its diverse neighborhoods, active civic life, and good public transportation options. Arlington is more affordable than many of its neighbors and thereby attracts residents who value its geographic location and quality-of-life.

The Town of Arlington was originally settled in 1635 as a village named Menotomy, meaning "swift running water." In 1807, the name was changed to West Cambridge and renamed Arlington in 1867 in honor of the Civil War heroes buried in Arlington National Cemetery.

Arlington, which offers a diverse mix of residential settings and popular retail and entertainment options, has steadily evolved from a working-class community to a more affluent suburban town. Residents have a lot invested in the Town and come to expect excellent municipal services for a reasonable tax bill. The community has a strong history of supporting specific initiatives to improve the quality of these services. This support is evidenced by recent tax override initiatives to upgrade all the school facilities, and to maintain quality services.





GOVERNMENT FINANCE OFFICERS ASSOCIATION

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Budget Presentation
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Town of Arlington

Massachusetts

For the Fiscal Year Beginning

July 1, 2020

Christopher P. Morill

Executive Director



Fiscal Year 2022 Annual Budget & Financial Plan Budget Message

July 1, 2021

To: The Honorable Select Board and Finance Committee

I hereby transmit to you the FY2022 operating and capital budgets and the FY2022-2026 capital plan. The budget as proposed totals \$187,456,161 which is an increase of \$9,412,214 (5.29%) from the current budget. A summary showing a comparison of the FY2021 and FY2022 revenues and expenditures is shown on page 7. Also, this budget is available via the Town's online budget tool, Arlington Visual Budget. It can be viewed at: arlingtonvisualbudget.org.

It is important to note at the outset that this budget has been formulated in one of the most uncertain economic environments that we have seen in the 21st century. This uncertainty has quite clearly been precipitated by the COVID-19 pandemic and its corresponding economic impacts. Due to this, we will be approaching our recommendations in a manner unlike our approach in prior years. The hallmark of this approach will be identification of budgetary priorities, but a deferral of some funding requests until more is learned about departmental needs and state revenues in the coming months.

However, the framework for our long range financial planning remains intact. FY2021, the second year of a four-year plan that incorporated the Proposition 2 ½ override of 2019 designed to carry the Town's budgets through FY2023. The Select Board adopted a set of commitments which served as the basis for the \$5,500,000 operating override that was successfully passed via a Town-wide ballot measure on June 11, 2019. The Board's commitments and the status of fulfilling them are as follows:

- 1) Exercise fiscal discipline, and provide quality municipal services.
 - a. Commit to no Proposition 2½ overrides for at least four years. – **This budget submission maintains this commitment.**
 - b. Continue to increase general education operating budgets by 3.5% annually. – **This commitment is maintained.**
 - c. Continue to increase general government operating budgets by 3.25% annually. – **This commitment is maintained with a proposed Town budget increase of 2.60%.**
 - d. Continue to fund special education cost growth at a rate of 7% per year. – **This commitment is maintained.**
- 2) Respond to ongoing school enrollment growth pressures. Increase the education budget for future enrollment increases at a rate of 50% of per pupil expenditures. – **Due to decreases in enrollment, this is being addressed as described on Pages 5 and 6.**
- 3) Build Arlington's future.
 - a. Phase in funding of the School Committee's Multi-Year Plan to: address the impact of explosive enrollment growth of 27% since 2011; improve instruction; close the achievement gap for high needs students; ensure safe and supportive schools; and attract, retain, and develop talented staff. Adopt the following schedule of increases to base operating budgets: FY20 - \$600,000; FY21 - \$600,000; FY22 - \$800,000; FY23 - \$800,000. – **This commitment is maintained, but the schedule of funding has changed due to the economic impacts of the pandemic. This new schedule is described on Page 5.**



- b. Improve mobility for all residents, and support the goals of the Town's Complete Streets and Age-Friendly Community initiatives by adding \$250,000 to the base budget for pedestrian infrastructure -- including sidewalk brick removal and repair -- and senior transportation, such investments to be guided by the Town's sustainable mobility planning efforts. – **This commitment is maintained, with \$200,000 for mobility improvements being included in the capital budget and \$50,000 in funding included in the Council on Aging Transportation Enterprise Fund.**
- 4) Minimize impact on taxpayers, particularly seniors and others with income challenges.
- a. Advance new tax relief programs, including a municipal circuit breaker and increased eligibility for property tax deferral options, and publicize existing relief programs. – **Several programs under this category were approved by Town Meeting in the spring of 2019 and have recently been approved by the state legislature.**
 - b. Remove certain water and sewer debt costs from property tax bills. – **The Select Board has initiated the reduction of the MWRA Debt Shift in coordination with the issuance of debt related to the Arlington High School Project.**
 - c. Pursue new revenue sources. – **This commitment is fulfilled on a year over year basis. Most recently the adoptions of a short term rental tax and adult use marijuana tax have been approved.**
 - d. Work with financial leadership to develop bonding schedules that will minimize single-year tax increases and debt service costs related to the Arlington High School rebuild. – **This commitment is being maintained by the Town's Finance Department.**
- 5) Protect against future fiscal shocks, and maintain the Town's strong bond rating. Maintain financial reserves at 5% or better for the duration of the four-year plan. – **This commitment is maintained.**

Beyond the investments outlined above, the FY2022 budget is a level service budget that maintains core municipal services (Police, Fire, DPW) at current levels. Targeted investments have been made to address community needs and the details of those changes are discussed below.

School Department Funding

For the school year 2020-2021, Arlington, like many school districts, saw a significant drop in student enrollment in response to the pandemic. The FY2021 budget had anticipated a growth in enrollment of 150 students, but the actual enrollment was down by 287 students – a net decrease of 437 students. Uncertainty about how many of these students might return to the district in September of 2021 prompted consideration of how to responsibly manage school department funding decisions for FY2022. Part of that consideration will also be to analyze potential FY2021 surpluses that could be turned back to the general fund and also guide us in regards to general education funding needs in FY2022. Simultaneously, we are providing the school department the funding which was committed to as part of the override in order to allow for the implementation of its multi-year strategic plan. In FY2021, a portion of this funding was held back, but we are now providing the district with the held back funding over the course of the next two fiscal years. I recommended the following:

- Setting aside FY2022's previously calculated Growth Factor in a special Finance Committee Reserve. This amount will be available to the School Department, with the approval of the Finance Committee, depending upon enrollment in September of 2021. This set aside will be \$1,094,550.
- Funding the School Committee's multi-year strategic plan as follows: FY2020 - \$600,000 FY2021 - \$140,000 FY2022 - \$1,030,000 FY2023 - \$1,030,000.



Continuing to Meet the Needs of a Growing School Population

In its initial implementation, the Growth Factor multiplied the amount of new students as of October 1st each year by 25% of DESE certified per pupil costs (PPC). Beginning in FY2017, this amount was increased to represent 35% of PPC as certified by DESE. For FY2020 and beyond, this calculation has been increased to 50%. Based on this, the FY2022 budget is as follows:

	FY 2021	FY 2022	\$ Increase	% Increase
School Additions	\$ 140,000	\$ 1,030,000	\$ 890,000	635.71%
General Education Costs	\$ 50,183,324	\$ 52,809,670	\$ 2,626,346	5.23%
Special Education Costs	\$ 24,546,695	\$ 26,264,964	\$ 1,718,269	7.00%
Growth Factor	\$ 700,512		\$ (700,512)	-100.00%
TOTAL SCHOOL BUDGET	\$ 75,570,531	\$ 80,104,634	\$ 4,534,103	6.00%

Growth Factor Breakdown	
FY 21 Enrollment Growth	0
DESE PPC for Arlington	\$ 14,601
50% of PPC for Arlington	\$ 7,300
Growth Factor (Growth # X 50% PPC)	\$ -

Calculating the Growth factor for FY2022 has been complicated by the large enrollment drop in FY2021, because of the COVID-19 pandemic. Enrollment dropped by 287 students from the previous year. In addition, the FY2021 enrollment had been projected to increase by 150 students. It is challenging to forecast the number of students who will return to Arlington schools in September 2021. The School Department has surveyed parents and studied where students went this year, including those who moved out of Arlington, went to private school, or were held out of school (particularly in kindergarten and first grade). The FY2022 budget sets aside an enrollment reserve of \$1,094,550 under the Finance Committee's control for it to supplement the School Department budget, if fall 2021 enrollment exceeds fall 2019 enrollment.

Overall, the FY2022 budget is a level services budget and allows the current override period to be maintained through FY2023. However, in FY2024, the Town's structural deficit reemerges and is projected to be approximately \$7 million, a higher estimate than before COVID-19. Town leaders will continue to monitor and evaluate its economic situation and the impact, if any, on services. The Town's structural deficit is discussed in greater detail on page 17 and the Town's Long Range Plan can be viewed on page 24.



Overall General Fund Budget Summary

	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2022 Budget	Change \$	%
Revenue						
Property Tax	\$ 124,010,977	\$ 133,350,155	\$ 138,199,500	\$ 142,742,625	\$ 4,543,125	3.3%
Local Receipts	\$ 12,261,981	\$ 11,231,688	\$ 7,906,301	\$ 8,873,350	\$ 967,049	12.2%
State Aid	\$ 20,039,795	\$ 22,481,187	\$ 23,136,038	\$ 23,532,421	\$ 396,383	1.7%
School Construction Aid	\$ 476,523	\$ 476,523	\$ 476,523	\$ -	\$ (476,523)	-100.0%
Free Cash	\$ 4,593,375	\$ 5,559,782	\$ 5,901,388	\$ 5,659,184	\$ (242,204)	-4.1%
Other Funds	\$ 200,000	\$ 200,000	\$ 400,000	\$ 400,000	\$ -	0.0%
Override Stabilization Fund	\$ 2,786,331	\$ -	\$ 2,024,197	\$ 6,248,581	\$ 4,224,384	208.7%
TOTAL TAXES, FEES, AID, AND OTHER SOURCES	\$ 164,368,982	\$ 173,299,335	\$ 178,043,947	\$ 187,456,161	\$ 9,412,214	5.29%
Transfers in (Offsets)	\$ 2,490,562	\$ 2,580,233	\$ 2,642,197	\$ 2,916,046	\$ 273,849	10.4%
TOTAL REVENUES	\$ 166,859,544	\$ 175,879,568	\$ 180,686,144	\$ 190,372,207	\$ 9,686,063	5.4%
Expenditures						
Municipal Departments Appropriations	\$ 35,838,908	\$ 36,504,171	\$ 40,516,044	\$ 41,755,150	\$ 1,239,106	5.3%
Offsets and Indirect Costs	\$ (2,490,562)	\$ (2,580,233)	\$ (2,642,197)	\$ (2,916,046)	\$ (273,849)	-10.4%
Municipal Departments (Taxation Total)	\$ 33,348,255	\$ 33,923,938	\$ 37,873,847	\$ 38,839,104	\$ 965,257	2.5%
School Department	\$ 66,253,022	\$ 71,427,139	\$ 75,570,531	\$ 80,104,634	\$ 4,534,103	6.0%
Minuteman School	\$ 4,936,724	\$ 5,384,690	\$ 6,113,371	\$ 6,795,456	\$ 682,085	33.2%
Non-Departmental (Healthcare & Pensions)	\$ 27,023,413	\$ 28,883,116	\$ 30,780,027	\$ 32,848,298	\$ 2,068,271	13.2%
Capital (Includes Debt Service)	\$ 12,857,157	\$ 13,196,044	\$ 16,253,328	\$ 18,073,998	\$ 1,820,670	11.2%
MWRA Debt Shift	\$ 5,593,112	\$ 5,593,112	\$ 3,691,454	\$ 1,845,727	\$ (1,845,727)	-50.0%
Warrant Articles	\$ 1,085,194	\$ 1,063,174	\$ 1,015,999	\$ 1,054,311	\$ 38,312	3.8%
Reserve Fund & Elections	\$ -	\$ -	\$ 1,556,724	\$ 2,814,200	\$ 1,257,476	80.8%
Override Stabilization Fund Deposit	\$ -	\$ 2,174,510	\$ -	\$ -	\$ -	0.0%
TOTAL EXPENDITURES	\$ 151,096,877	\$ 161,645,723	\$ 172,855,281	\$ 182,375,728	\$ 9,520,447	5.5%
Non-Appropriated Expenses	\$ 5,282,659	\$ 4,986,098	\$ 5,188,666	\$ 5,080,433	\$ (108,233)	-2.1%
Surplus / (Deficit)	\$ 7,989,446	\$ 6,667,514	\$ -	\$ -	\$ -	0.0%

**Departmental Budgets**

Departmental operating budgets have been held to a 2.6% increase in accordance with the Long Range Plan. The primary investments in this budget relate to staffing levels in the Health Division of the Health and Human Services Department which correspond to needs presented by the pandemic and further investments in the Diversity, Equity and Inclusion Division of Health and Human Services. There have been no new positions added to the FY2022 budget, though we have identified a list of potential positions that we may request adding to the budget as we learn more about state revenues (see personnel chart on page 9).

Health Division

In order to meet the challenges of the pandemic, two Health Compliance Officers were added to the Health Division budget during FY2021 (and are first represented in the FY2022 personnel chart). These positions have been funded directly from federal CARES Act funding, which will remain available until December 31, 2021. Beyond this date, the Town budget will need to support these positions.

Diversity, Equity, and Inclusion Division

During this current fiscal year, the Diversity, Equity and Inclusion Division was created within the Health and Human Services Department. Correspondingly, the Diversity, Equity and Inclusion Coordinator position was upgraded to the position of Director. Going further, a Part-Time Administrative Support position was added to this newly-formed Division. Those changes have been incorporated into the FY2022 budget as well as a funding request for \$30,000 for training and consultancy work related to the efforts of the Division.

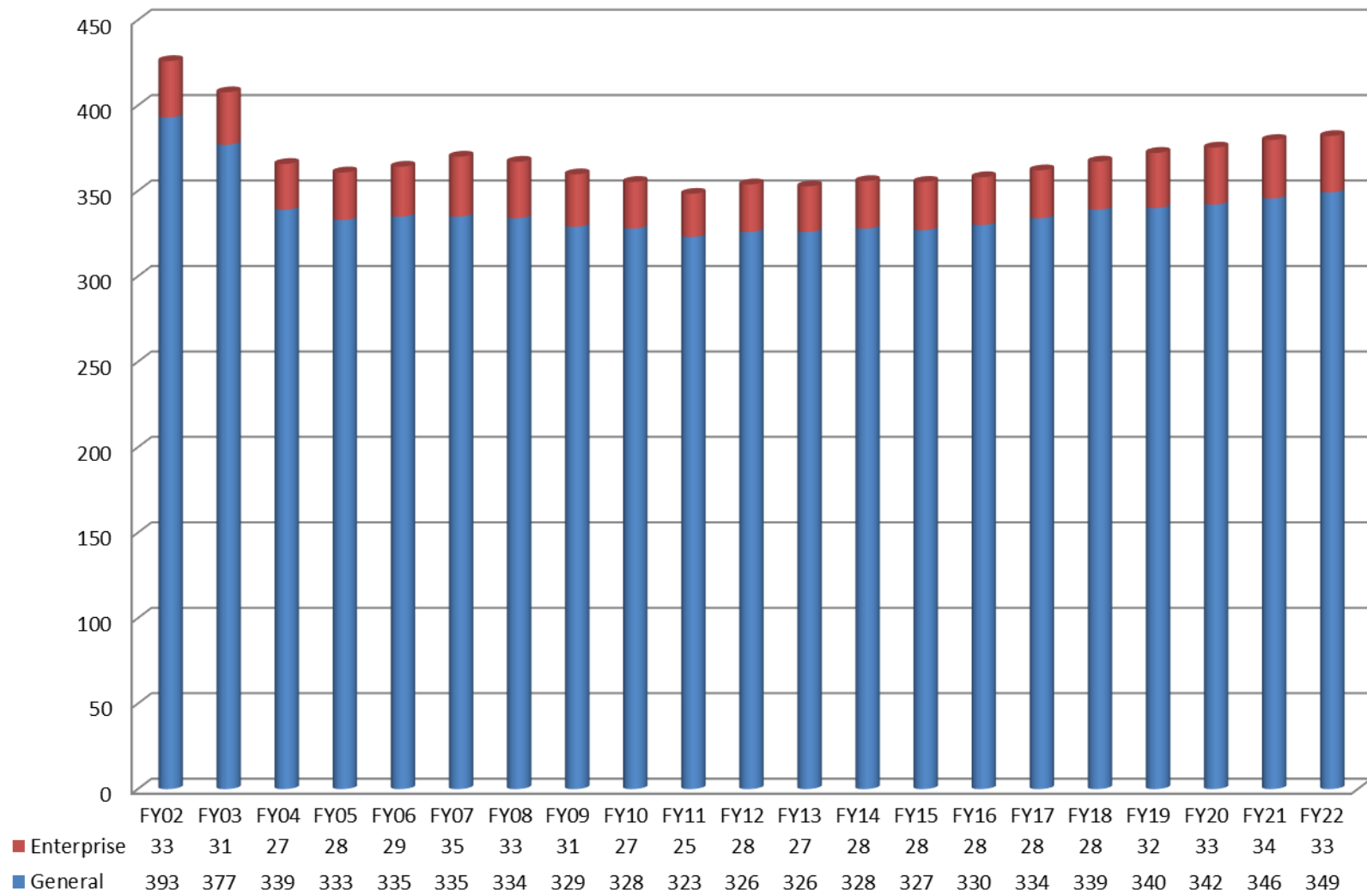
Positions Listed for Potential Addition at a Future Date

Due to the uncertainty mentioned earlier in this message, we have worked to limit proposed increases to Town departmental budgets. However, there are demonstrated needs that have been presented by Town departments that we may ask to add back to the budget, dependent upon state revenues. After learning more from both the Governor's budget and budgets from both legislative branches, we will provide further advice regarding these positions to the Select Board and the Finance Committee.

Department of Public Works- Civil Engineer, Permitting - \$70,000
Inspectional Services Department - Compliance Officer - \$35,000
Town Manager's Office – Part –Time Public Records Request Coordinator - \$35,000
Library – Part-Time Teen Services Librarian - \$26,399



Town Personnel Trends FY 2002 - FY2022 FTEs





Healthcare/Other Post-Employment Benefits (OPEB)

Healthcare premiums by the new rates set by the Group Insurance Commission (GIC) for FY2022, plus an additional allocation for new hires in the town and school budgets to replace retirees or other vacancies and for additional teaching staff and aides to support an anticipated increase in school enrollment.

In FY2022, the Town will once again ask for a direct appropriation from the Health Claims Trust Fund into the Town's OPEB Trust Fund. The Town's portion of the Health Claims Trust Fund has an approximate balance of \$2,037,411. The FY2022 recommendation to fund OPEB with \$300,000 from the Health Claims Trust Fund is the ninth year in what is a recommendation to adopt this practice for a ten year period or until the Health Claims Trust Fund is exhausted. This \$300,000 contribution is in addition to the \$636,532 amount otherwise earmarked for appropriation into the OPEB Trust Fund, bringing the total proposed appropriation for FY2022 to \$936,532. The table below provides information regarding the Town's OPEB Trust Fund and OPEB liability.

Town of Arlington OPEB Liabilities - As of June 30				
Year	Liabilities	Assets	Net Liability	Percent Funded
2019	\$208,493,866	\$14,521,818	\$193,972,048	7.0%
2020	\$244,376,733	\$15,865,946	\$228,570,787	6.5%

Planning for a Net Zero Future

The Select Board voted on July 16, 2018 to establish a Clean Energy Future Committee (CEFC). The mission of the Clean Energy Future Committee is to guide the Town of Arlington to a future where, by 2050, net emissions of carbon dioxide and other greenhouse gas emissions attributable to all sources in Town are zero. The Committee shall identify short- and long-term energy goals; facilitate research studies, projects and collaborations; enlist the support of residents and businesses; recommend changes to laws and regulations; seek state and local funding; and take any other actions necessary for Arlington to achieve net zero carbon emissions by 2050.

In February 2021, the CEFC completed a [Net Zero Action Plan](#) to guide Arlington to net zero greenhouse gas pollution by 2050. Arlington partnered with the City of Melrose, Town of Natick and the Metropolitan Area Planning Council (MAPC) on a joint project to develop greenhouse gas inventories and net zero plans for all three communities.

The CEFC, in concert with Sustainable Arlington and Mothers Out Front (working together as the "Clean Heat for Arlington" Coalition), successfully advocated for filing a home rule petition that would prohibit fossil fuel infrastructure in new construction and major renovations. Town meeting voted to file the home rule petition on November 18, 2020.



Commitment to Racial Equity

The Town has deepened its budget and staffing resources committed to Racial Diversity, Equity, and Inclusion (DEI) in FY2022. DEI began as one staff person in the Health and Human Services Department. In acknowledgement of the importance of this work, DEI was broken out into its own division within HHS. During FY2021 the person leading that division was elevated to the position of Director and given a part-time administrative assistant.

The Town will continue its work with the National League of Cities (NLC) Race, Equity and Leadership (REAL) Division in FY2022. NLC created the Race, Equity, And Leadership (REAL) program to strengthen local government leaders' knowledge and capacity to eliminate racial disparities, heal racial divisions, and build more equitable communities. Working with REAL, the Town has started to train over 60 employees on racial equity and is working to identify instances of institutional racism in Arlington government and work to eliminate them.

COVID-19 forced the Town to postpone the REAL trainings after the initial REAL 101 training in January 2020. The group training continued virtually in January 2021, again helping mid-level managers and managers to understand the reality of racism in America and Arlington specifically.

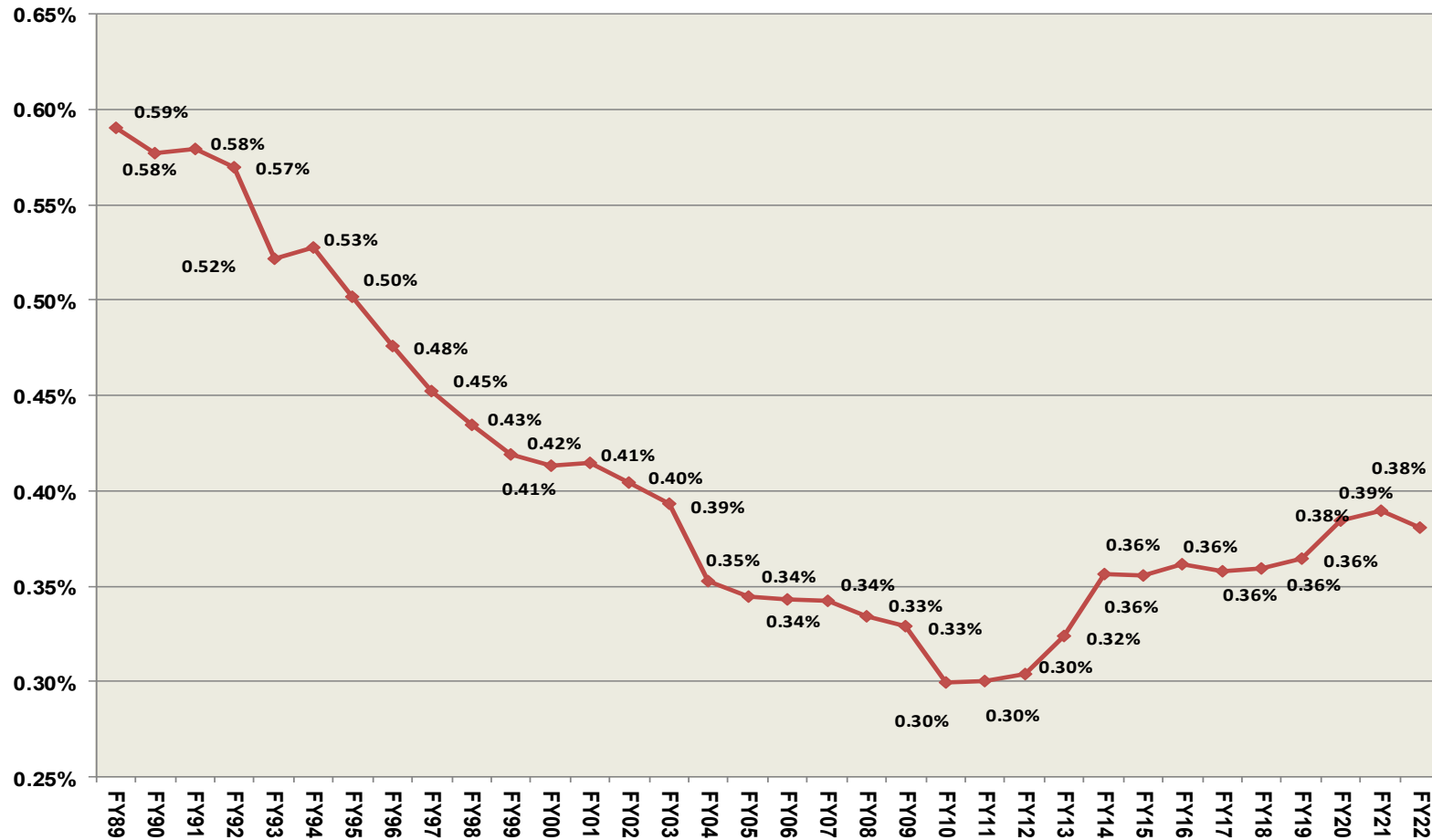
Throughout FY2021 and continuing into FY2022, employees will:

- Explore the implications and impacts of institutional and structural racism for the Town. Town leaders will spend a significant amount of time learning about how to use a racial equity tool as they explore structural changes to daily operations, budgeting, communications, community engagement, and decision making.
- Review the subject matter identified from the previous training sessions and current issues shared during the sessions. Town leaders will learn and apply the racial equity tool to these priorities and determine an approach for advancing racial equity in the town including the development a racial equity plan.

The budget acknowledges the importance of this work by creating a Diversity, Equity, and Inclusion Division, by promoting the Director and by hiring a part-time administrative assistant.



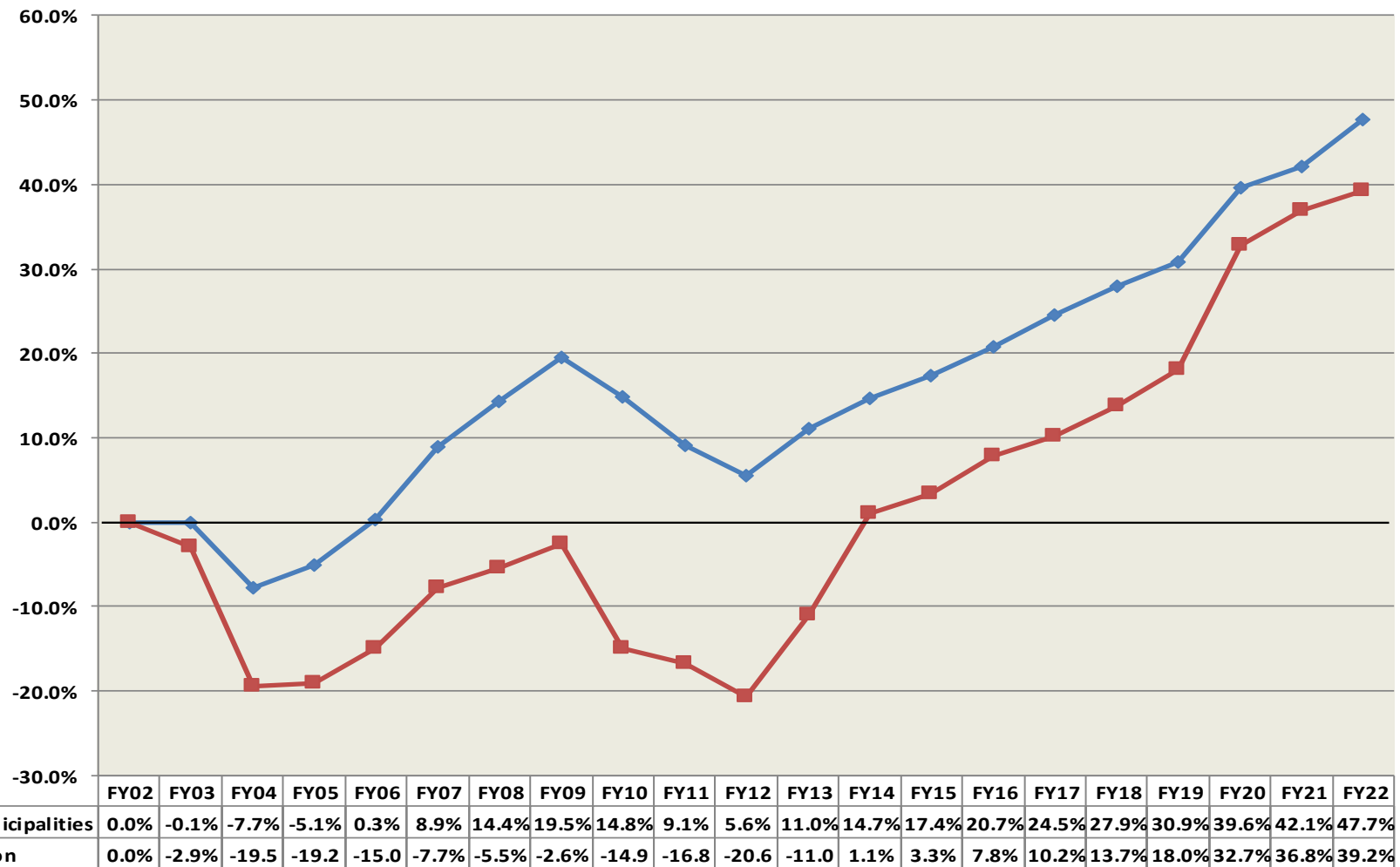
Arlington's Percent of Total State Aid





State Aid Cumulative Year-to-Year Percent Change Since Fiscal Year 2002

(Numbers Exclude School Construction and METCO Reimbursements)





Comparative Data

The FY2022 Annual Budget & Financial Plan includes a set of comparable communities that includes Belmont, Brookline, Medford, Melrose, Milton, Natick, Needham, North Andover, Reading, Stoneham, Watertown, and Winchester. These communities were selected by Town, School, and Union leadership. These communities were identified based on a number of factors including; population, 5 year average municipal growth factor, population per square mile, median income per capita, median income per household, single family median home value, average family tax bill, total tax levy, excess capacity as a percentage of maximum levy, and residential valuation as a percentage of the total tax levy.

There are a number of factors that contribute to Arlington's structural deficit – some common among all municipalities and some unique to Arlington. Some factors particular to Arlington include the fact that Arlington is a densely populated, fully built-out community (see Tables 1 and 2 on page 15). Revenue from growth in the tax base ranks 13 among a group of 13 comparable communities (see Table 3), and remains under the state-wide average. Another indicator of the Town's ability and opportunity to raise revenue is a measure developed by the Department of Revenue called Municipal Revenue Growth Factor (MRGF). It measures a community's ability to raise revenue, taking into consideration a community's tax levy limit, new growth, state aid, and local receipts. As one can see from Table 4, the state-wide average and average of the twelve other comparable communities' MRGF is 4.09 and 4.44 respectively. Arlington's is 3.78, below the comparable communities' and state averages.

Another factor affecting the Town's financial structure is its tax base. The Town's tax base is nearly all residential - the commercial/industrial sector makes up slightly less than 6% of the total. Table 5 shows that Arlington's commercial/industrial tax base ranks 11th out of 13 comparable communities. The average of these communities is 15.53%, almost three times that of Arlington. This affects not only the Town's ability to raise revenue, it places a heavier tax burden on the residential sector as there is almost no commercial/industrial sector with which to share the tax burden. Notwithstanding this, the tax burden, when measured several different ways, is below the average of the 13 comparable communities. In fact, the Town ranks 9th in taxes per capita (Table 6), and 9th in taxes per household as a percent of median household income (Table 7). This is despite the fact that Arlington's tax levy includes more than \$1.8 million in MWRA water and sewer debt.

A look at how the Town's spending levels impact the Town's financial position shows that the Town's spending per capita is well below the state average and the average of the 13 comparable communities. Arlington ranks 9th out of 13 comparable communities in overall expenditures per capita (see Table 8). The spending average of the other comparable communities is approximately 13% greater than Arlington.

With spending below average for comparable communities, and with revenue growth opportunities below the statewide and comparable communities average, it is clear that the structural problem with the Town's finances lies with the revenue side of the equation as opposed to the spending side.



Table 1		Table 2		Table 3		Table 4	
Municipality	Pop Per Square Mile	Municipality	Housing Units Per Sq Mile	Municipality	New Growth Avg. '19-'21	Municipality	FY2020 Municipal Revenue Growth Factor
1 ARLINGTON	8,790	1 BROOKLINE	3,918	1 WATERTOWN	4.37%	1 WATERTOWN	6.57
2 WATERTOWN	8,744	2 WATERTOWN	3,906	2 NEEDHAM	3.39%	2 NEEDHAM	6.53
3 BROOKLINE	8,707	3 ARLINGTON	3,878	3 NATICK	1.76%	3 BELMONT	4.86
4 MEDFORD	7,044	4 MEDFORD	2,969	4 NORTH ANDOVER	1.55%	4 NORTH ANDOVER	4.54
5 MELROSE	5,974	5 MELROSE	2,511	5 MEDFORD	1.41%	5 NATICK	4.39
6 BELMONT	5,604	6 BELMONT	2,190	6 BROOKLINE	1.30%	6 MILTON	4.19
7 STONEHAM	3,923	7 STONEHAM	1,571	7 STONEHAM	1.28%	7 MEDFORD	4.15
8 WINCHESTER	3,775	8 WINCHESTER	1,324	8 BELMONT	1.20%	8 ARLINGTON	3.78
9 READING	2,558	9 READING	967	9 READING	1.16%	9 READING	3.76
10 NEEDHAM	2,489	10 NATICK	945	10 MELROSE	1.13%	10 BROOKLINE	3.71
11 NATICK	2,391	11 NEEDHAM	905	11 MILTON	1.11%	11 WINCHESTER	3.68
12 MILTON	2,116	12 MILTON	746	12 WINCHSTER	1.10%	12 STONEHAM	3.48
13 NORTH ANDOVER	1,170	13 NORTH ANDOVER	417	13 ARLINGTON	0.77%	13 MELROSE	3.43
Ave w/o Arlington	4,541	Ave w/o Arlington	1,864	Ave w/o Arlington	1.73%	Ave w/o Arlington	4.44
Arlington	8,790	Arlington	3,878	Arlington	0.77%	Arlington	3.78
				State-Wide Ave	1.63%	State-Wide Ave	4.09



Table 5		Table 6		Table 7		Table 8	
Municipality	FY2021 Commercial/ Industrial/ Personal % of Total Tax Levy	Municipality	FY2020 Taxes Per Cap	Municipality	FY2021 Taxes/ Household as % of 2019 median income	Municipality	FY2019 Total Exp Per Cap
1 WATERTOWN	38.28%	1 NEEDHAM	\$5,175	1 NEEDHAM	8.8%	1 NEEDHAM	\$5,560
2 NEEDHAM	23.08%	2 WINCHESTER	\$4,670	2 BELMONT	8.3%	2 WINCHESTER	\$5,267
3 NATICK	20.49%	3 BROOKLINE	\$4,325	3 BROOKLINE	8.2%	3 BROOKLINE	\$4,771
4 MEDFORD	18.36%	4 BELMONT	\$4,193	4 WINCHESTER	7.9%	4 BELMONT	\$4,350
5 BROOKLINE	17.10%	5 NATICK	\$3,499	5 WATERTOWN	7.8%	5 NATICK	\$4,172
6 NORTH ANDOVER	16.92%	6 WATERTOWN	\$3,432	6 NATICK	7.7%	6 WATERTOWN	\$3,884
7 STONEHAM	16.18%	7 MILTON	\$3,197	7 MILTON	6.8%	7 READING	\$3,802
8 MELROSE	8.19%	8 READING	\$3,104	8 NORTH ANDOVER	6.8%	8 MILTON	\$3,798
9 READING	7.20%	9 ARLINGTON	\$3,035	9 ARLINGTON	6.4%	9 ARLINGTON	\$3,529
10 MILTON	6.08%	10 NORTH ANDOVER	\$2,584	10 READING	6.2%	10 MELROSE	\$3,161
11 ARLINGTON	5.42%	11 MELROSE	\$2,459	11 STONEHAM	5.6%	11 NORTH ANDOVER	\$3,127
12 BELMONT	4.93%	12 STONEHAM	\$2,234	12 MELROSE	5.5%	12 STONEHAM	\$2,933
13 WINCHESTER	4.18%	13 MEDFORD	\$2,144	13 MEDFORD	5.3%	13 MEDFORD	\$2,821
Ave w/o Arlington	15.53%	Ave w/o Arlington	\$3,418	Ave w/o Arlington	7.1%	Ave w/o Arlington	\$3,971
Arlington	5.42%	Arlington	\$3,197	Arlington	6.4%	Arlington	\$3,529



Collective Bargaining and Employee Relations

All Town employee unions have contracts in place through the close of the current fiscal year, FY2021, except the Arlington Police Patrol Officers Association. The State Joint Labor Management Committee issued an arbitration award for that contract in February 2021, and it was ratified at the Town's 2021 Annual Town Meeting. The Town settled one year deals with its Professional Librarians and SEIU unions for FY2022 and is in labor negotiations with all of its other unions. The School Department has settled a one year contract with the teachers' union for FY2022, it has an existing contract through FY2022 for the administrative and paraprofessional staff, and is negotiating with its senior administrative staff, bus drivers, cafeteria workers, and traffic supervisors.

State Aid

State aid is projected to decrease by \$80,140 or 0.34% in FY2022. This projected decrease is based Governor Baker's FY2022 State budget, presented in January 2021. That budget increased Arlington's Chapter 70 funding by \$175,080 and Unrestricted General Government Aid by \$281,962, however, in FY2022, the Town will no longer receive old School Construction Aid, which reimbursed the Town for debt payments on prior school capital projects. The last such project was for the Peirce School, the debt for which was fully paid in FY2021. The Town also saw a decrease in its reimbursements for property tax exemptions it offers in conjunction with the State to low income, disabled, and military veteran taxpayers.

Financial Structure and Outlook

Each year, for many years, the Town has had a structural deficit whereby the growth in revenues has not kept pace with the growth in costs necessary to maintain a level service budget. The annual structural deficit is estimated between \$3.0 and \$3.5 million. As a result of being a built out (further density being the only real growth opportunity) community with limited available growth in its tax base and only recent improvement in its state aid, the Town has had to rely on periodic tax overrides to sustain service levels. Still, in the nearly 40 years of Proposition 2½, there have been only four general tax overrides (inclusive of the June 2019 override).

Looking ahead, the Town is engaged in a planning process to consider changes within the Town's industrial zoning districts which could lead to heightened growth in the tax base. Additionally, there is an ongoing discussion regarding further mixed use development along the Town's commercial corridors which also holds the potential for tax base growth beyond current levels.

**Capital Budget FY2022 and Capital Plan FY2022-FY2026**

The Town's capital improvements program policies call for the allocation of approximately 5% of the general fund revenues to the capital budget. This is exclusive of dedicated funding sources such as enterprise funds, grants, and Proposition 2 ½ debt exclusion projects. For FY2022 funding for the capital budget is as follows:

Bonding: \$4,933,600
Cash: \$3,959,297
Other: \$3,724,000

Our existing non-exempt debt is \$7,063,283 which is consistent with prior debt service projections for FY2022. The total capital budget for FY2022, including debt, is estimated at \$18 million. With ongoing commitments to spending on the High School and DPW projects, the remainder of the Capital Plan continues to fund ongoing, recurring capital needs such as road, sidewalks, water and sewer improvements, vehicles, and information technology equipment, without taking on new major investments in FY2022.

Cost increases at the DPW construction project caused Town Meeting to increase that budget by \$5.4 million, split between the General Fund (\$4.1 million) and the Water/Sewer Enterprise Fund (\$1.3 million). This increase meant that the capital plan had to remove contingencies for future school building projects in FY2025 and FY2026.

The Capital Planning Committee continued to consider the impact of the Community Preservation Act (CPA) funding on projects that have historically been funded through the capital budget, but could be eligible for CPA funding this fiscal year and beyond. The Committee included \$4.4 million of recreation and open space projects in the five year capital plan that has been recommended for CPA funding. The Community Preservation Act Committee has completed its review of final applications submitted for the FY2022 funding cycle and will make recommendations for CPA funding at Town Meeting.

Statutory Debt Capacity: State law imposes a debt limit on each community, on certain debt, equal to 5% of the Equalized Valuation (EQV) of the Town. Based on the current Department of Revenue (DOR) reported EQV of \$12.8 billion, the debt limit is \$639.7 million. Arlington's estimated applicable FY2022 outstanding debt of \$190 million, including two phases of borrowing for the Arlington High School project, represents 29.7% of the statutory limit. Projecting to the completion of borrowing for the AHS project through the end of the project, minus the expected state contribution, total applicable debt rises considerably, but remains well under the statutory limit.



Five Year Financial Plan Projection

The cornerstone of our strategic budgeting process is the long-range financial projection. Based upon analysis of internal and external factors impacting the Town's operations and finances, we have prepared the long-range projection found on page 24. These projections will, of course, have to be modified as events unfold, but we believe that they are reasonable for fiscal planning purposes.

Revenue assumptions include the following:

- **Overall revenues** are expected to increase 5.29% in FY2022. Future year increases range from –1.85% to 2.86%. In FY2024, revenue is projected to increase by 0.83%, however, by the time the Override Stabilization Fund will have been depleted. It is anticipated that an operating override will be proposed to avoid this deficit and the resulting cuts to Town and School services.
- **Tax Levy** – The FY2022 tax levy is projected to increase by approximately 3.29%. Future year increases are projected to be between approximately 1.34% and 2.63% per year. New growth is projected at \$650,000 this year. Debt payments for Proposition 2½ debt exempted school projects, previously approved by Town voters, amount to approximately \$10,000,000 each year. Beginning in FY2015 property tax payments from Symmes fully covered the Symmes debt and therefore, no funds are needed to be raised on the tax rate to offset Symmes debt service.
- **State Aid** – Based on the enacted State budget, state aid is projected to decrease 1.71%. In out years, increases are projected to be 1%.
- **School Construction Reimbursement** – MSBA reimbursements will be zero in FY2022. FY2021 was the last year of the Peirce Elementary School construction project State reimbursement.
- **Local Receipts** – Local Receipts are estimated to rebound by \$967,049 in FY2022 after dropping nearly \$2 million in FY2021. They are projected to continue that rebound over the next three years, returning to their former levels by FY2026.



- **Free Cash** – FY2022 Free Cash use is \$5,659,184, which is 50% of the Town's available free cash balance. For FY2023 and in each subsequent year, \$4,366,659 is proposed to be appropriated. This is of 50% of the ten year average of certified Free Cash.
- **Other Available Funds** – A transfer of \$400,000 from surplus tax abatement overlay reserve funds is proposed for FY2022. Transfers of \$400,000 from surplus tax abatement are projected in each year of the plan thereafter.
- **Override Stabilization Fund** – For at least the first six years of the override (FY2012-FY2018) funds were deposited into the Fund, resulting in an balance of approximately \$26.5 million. In FY2022, \$6,248,581 will be drawn from the fund. Drawdowns of \$10.4 million in FY2023, and \$7.6 million in FY2024 (which will deplete the Fund) will be needed to close the budget gaps. There will be a budget gap of approximately \$7.09 million in FY2024. It is important to note that these numbers are projections at this time and may vary significantly in future years.

Expenditure assumptions include the following:

- **School Budget** – Starting In FY2017, expenditures were capped at 3.5% for general education costs and 7% for special education costs. However, the FY2015 School Budget included a growth factor that is aimed to offset the expenses attributable to enrollment growth for the previous years. In future years, the growth factor is included in the following year's general education budget, which results in school budget increases ranging from 5.33% to 6.36%. The growth factor is explained in greater detail earlier in the Town Manager's Budget Message, supra.
- **Minuteman School** – In FY2022 the Town's Minuteman Technical Vocational Regional High School assessment will increase by \$682,085 (11.2%). This increase is due to assessments to pay for debt services for the new Minuteman High School construction project and to Arlington's share of the enrollment total. In future years, those capital assessments will continue to increase as the construction project moves forward. Also, in future years, operating increases for Minuteman are projected at 3.5% per year.
- **Municipal Departments** – Because of financial uncertainty caused by the COVID pandemic, expenditures for municipal departments will increase by only 2.6% in FY2022, which is a growth rate lower than the Town policy of 3.25% annual growth. Going forward, Town expenditure increases are capped at 3.25%.



- **Capital Budget** – Capital policies call for dedicating approximately 5% of General Fund net revenues to capital spending inclusive of non-exempt debt. The Capital Budget fluctuates in future years due to the retirement of exempt debt.
 - **Exempt Debt** – This includes the actual cost of debt service for debt exclusion projects, which include most school projects, except the Ottoson and the Hardy Schools. Exempt debt, also sometimes referred to as Excluded Debt, is debt service that is added to the tax levy above the normal limits of Proposition 2 ½.
 - **Non-Exempt Debt** – This debt will fluctuate over the next several years but will average slightly more than \$7 million per year. Some of the recent major projects funded by non-exempt debt include the DPW Headquarters and the Community Center building.
 - **Cash** – In FY2022 \$3,959,297 in cash funded capital projects is included. This amount fluctuates in future years.
- **MWRA Debt Shift** – The amount has been funded at \$1,845,727, half of the previous year's number. Next year, the figure will be zero, thereby completing the Select Board policy of having the Water and Sewer rates fully pay for all related costs.
- **Pensions** – In FY2022 the pension appropriation will increase 5.99% and thereafter, increases 6% annually.
- **Insurance (including Healthcare)** – Health care and insurance costs are expected to increase by 7.18%. Employee premiums (GIC rates) increases and decreases varied based on the sixteen different plans offered by the GIC. In outgoing years costs are projected to increase from 5% to 6% per year depending on enrollment growth in the School Department.
- **State Assessments** – In FY2022, the MBTA assessment, which is the largest assessment, will increase by \$27,909 (0.9%). Overall, state assessments will increase by 4.4% and increase by 2.50% annually thereafter.
- **Offset Aid** – Assistance to Libraries will remain unchanged at \$75,100.
- **Overlay Reserve** – This reserve for tax abatements is increased in revaluation years, which occur every five years. For the revaluation year FY2025, the reserve is increased to \$800,000. In non-revaluation years it is \$600,000.



- **Reserve Fund** – The Reserve Fund is budgeted at 1% of operating revenues.
- **Other** – This includes court judgments (\$100,000) and Symmes property taxes reserved for Symmes debt (\$667,450). FY2022 is the last year of Symmes debt payments.
- **Warrant Articles** – Appropriations for miscellaneous warrant articles were \$1,054,311 in FY2022 and thereafter held level. It includes the Elections budget, which fluctuates by approximately \$100,000 per year depending on the number of scheduled elections.



Conclusion

In these difficult economic times there have been unprecedented challenges, both financial and operational. In the face of this our staff has worked tirelessly to provide high-quality services to the residents of Arlington. In this budget, every effort is being made to implement all appropriate measures that will maximize the productivity of our organization and deliver services within available resources and within the context of the pandemic. We remain committed to maintaining the high quality of life our residents expect and deserve.

As the budget process evolves and additional information becomes available over the next few months, the estimates and recommendations contained herein will be adjusted as required. You will then be able to make operating and capital budget adjustments as deemed advisable prior to Town Meeting.

The document presented for your consideration is a product of a great deal of work. Our department heads, second to none in the Commonwealth in terms of professional competence and dedication to their tasks, provided invaluable input and assistance. Members of boards and commissions also offered valuable assistance. In particular, I would like to thank the Select Board for its policy insights and leadership. I am most of all indebted to Sandy Pooler, Deputy Town Manager and Julie Wayman, Management Analyst for the production of this budget document. They deserve special recognition for the quality of the budget document and the information and the data contained herein. Both of these valuable team members spent evenings and weekends assisting in the production of this document.

Respectfully submitted,

Adam W. Chapdelaine

Town Manager



Long Range Financial Projection

	FY 2021	FY 2022	Dollar Change	Percent Change	FY 2023	FY 2024	FY 2025	FY 2026
I REVENUE								
A. State Aid	23,136,038	23,532,421	396,383	1.71%	23,763,212	23,996,311	24,231,741	24,469,526
School Construction Aid	476,523	0	(476,523)	-100.00%	0	0	0	0
B. Local Receipts	7,906,301	8,873,350	967,049	12.23%	9,225,900	9,578,450	9,703,450	9,803,450
C. Free Cash	5,901,388	5,659,184	(242,204)	-4.10%	4,366,659	4,366,659	4,366,659	4,366,659
D. Overlay Reserve Surplus	400,000	400,000	0	0.00%	400,000	400,000	200,000	200,000
E. Property Tax	138,199,500	142,742,625	4,543,125	3.29%	144,662,199	148,472,153	152,319,918	156,237,824
F. Override Stabilization Fund	2,024,197	6,248,581			10,406,189	7,614,082	0	0
TOTAL REVENUES	178,043,947	187,456,161	9,412,214	5.29%	192,824,159	194,427,655	190,821,768	195,077,459
II APPROPRIATIONS								
A. Operating Budgets	140,000	1,030,000			1,030,000			
General Education Costs	50,183,324	52,809,670	2,626,346	5.23%	55,724,058	59,095,559	61,942,120	64,722,090
Special Education Costs	24,546,695	26,264,964	1,718,269	7.00%	28,103,511	30,070,757	32,175,710	34,428,010
Growth Factor	700,512	0			343,100	751,900	591,300	766,500
Net School Budget	75,570,531	80,104,634	4,534,103	6.00%	85,200,669	89,918,216	94,709,130	99,916,600
Minuteman Operating & Capital	4,834,357	5,184,492	350,135	7.24%	5,365,949	5,553,757	5,748,138	5,949,323
Minuteman Exempt Capital	1,279,014	1,610,964	331,950	25.95%	1,610,964	1,610,964	1,610,964	1,610,964
Town Personnel	29,203,669	30,245,340	1,041,671	3.57%	31,228,314	32,243,234	33,291,139	34,373,101
Town Expenses	11,312,375	11,509,810	197,435	1.75%	11,883,879	12,270,105	12,668,883	13,080,622
Less Offsets:	2,642,197	2,916,046	273,849	10.36%	3,010,817	3,108,669	3,209,701	3,314,016
Net Town Budget	37,873,847	38,839,104	965,257	2.55%	40,101,376	41,404,670	42,750,321	44,139,707
MWRA Debt Shift	3,691,454	1,845,727	(1,845,727)	-50.00%	0	0	0	0
B. Capital budget								
Exempt Debt Service	6,942,104	8,689,591	1,747,487	25.17%	8,589,983	8,488,406	8,376,851	8,286,454
Non-Exempt Service	6,573,279	7,117,439	544,160	8.28%	7,304,897	7,158,508	6,824,795	7,269,379
Cash	4,329,512	3,959,297	(370,215)	-8.55%	2,953,369	3,566,859	4,439,241	4,401,723
Offets/Capital Carry Forward	(1,591,567)	(1,692,329)	(100,762)	6.33%	(389,015)	(441,086)	(499,637)	(442,021)
Total Capital	16,253,328	18,073,998	1,820,670	11.20%	18,459,234	18,772,687	19,141,250	19,515,535
C. Pensions	11,921,239	12,635,573	714,334	5.99%	13,393,707	14,197,329	15,049,169	15,952,119
D. Insurance	18,858,788	20,212,725	1,353,937	7.18%	21,345,739	22,628,857	23,948,708	25,169,067
E. State Assessments	3,555,261	3,712,983	157,722	4.44%	3,803,930	3,897,151	3,992,702	4,090,642
G. Overlay Reserve	961,455	600,000	(361,455)	-37.59%	600,000	600,000	800,000	600,000
H. Reserve Fund	1,556,724	2,814,200	1,257,476	80.78%	1,738,280	1,783,252	1,824,449	1,867,910
I. Crt Jdgmnts/Deficit/Symmes	671,950	767,450	95,500	14.21%	100,000	100,000	100,000	100,000
J. Warrant Articles	1,015,999	1,054,311	38,312	3.77%	1,104,311	1,054,311	1,004,311	954,311
K. Override Stabilization Fund	0	0			0	0	0	0
L TOTAL APPROPRIATIONS	178,043,947	187,456,161	9,412,214	5.29%	192,824,159	201,521,194	210,679,142	219,866,178
BALANCE	0	0			0	(7,093,539)	(19,857,374)	(24,788,719)



Table 5		Table 6		Table 7		Table 8	
FY2021 Commercial/ Industrial/ Personal % of Total Tax Levy		FY2020 Taxes Per Cap		FY2022 Taxes/ Household as % of 2020 median income		FY2020 Total Exp Per Cap	
Municipality		Municipality		Municipality		Municipality	
1 WATERTOWN	38.77%	1 NEEDHAM	\$5,323	1 BROOKLINE	9.1%	1 NEEDHAM	\$5,789
2 NEEDHAM	23.21%	2 WINCHESTER	\$4,882	2 NEEDHAM	8.8%	2 WINCHESTER	\$5,545
3 NATICK	19.53%	3 BROOKLINE	\$4,306	3 WATERTOWN	8.6%	3 BROOKLINE	\$4,994
4 MEDFORD	17.84%	4 BELMONT	\$4,093	4 WINCHESTER	8.1%	4 BELMONT	\$4,702
5 STONEHAM	16.93%	5 WATERTOWN	\$3,803	5 NATICK	8.0%	5 NATICK	\$4,346
6 NORTH ANDOVER	16.71%	6 NATICK	\$3,535	6 BELMONT	7.8%	6 ARLINGTON	\$4,013
7 BROOKLINE	16.56%	7 READING	\$3,242	7 MILTON	6.7%	7 WATERTOWN	\$3,994
8 MELROSE	8.07%	8 MILTON	\$3,189	8 NORTH ANDOVER	6.7%	8 MILTON	\$3,971
9 READING	7.15%	9 ARLINGTON	\$3,087	9 READING	6.5%	9 READING	\$3,889
10 MILTON	6.28%	10 NORTH ANDOVER	\$2,701	10 ARLINGTON	6.2%	10 MELROSE	\$3,641
11 ARLINGTON	5.68%	11 STONEHAM	\$2,398	11 STONEHAM	5.7%	11 NORTH ANDOVER	\$3,226
12 BELMONT	5.24%	12 MELROSE	\$2,387	12 MELROSE	5.3%	12 STONEHAM	\$3,204
13 WINCHESTER	4.22%	13 MEDFORD	\$2,149	13 MEDFORD	5.3%	13 MEDFORD	\$2,856
Ave w/o Arlington	15.52%	Ave w/o Arlington	\$3,501	Ave w/o Arlington	7.2%	Ave w/o Arlington	\$4,180
Arlington	5.68%	Arlington	\$3,087	Arlington	6.5%	Arlington	\$4,013



Table 5		Table 6		Table 7		Table 8	
FY2021 Commercial/ Industrial/ Personal % of Total Tax Levy		FY2020 Taxes Per Cap		FY2022 Taxes/ Household as % of 2020 median income		FY2022 Total Exp Per Cap	
Municipality		Municipality		Municipality		Municipality	
1 WATERTOWN	39.05%	1 NEEDHAM	\$5,582	1 BROOKLINE	17.4%	1 NEEDHAM	\$6,403
2 NEEDHAM	21.89%	2 WINCHESTER	\$5,098	2 BELMONT	10.9%	2 WINCHESTER	\$6,101
3 NORTH ANDOVER	21.68%	3 BROOKLINE	\$4,486	3 WINCHESTER	8.7%	3 BROOKLINE	\$5,521
4 NATICK	18.48%	4 BELMONT	\$4,341	4 MILTON	8.7%	4 BELMONT	\$5,184
5 MEDFORD	17.95%	5 WATERTOWN	\$4,098	5 ARLINGTON	8.1%	5 WATERTOWN	\$4,809
6 STONEHAM	17.27%	6 NATICK	\$3,710	6 NEEDHAM	8.0%	6 NATICK	\$4,617
7 BROOKLINE	16.51%	7 READING	\$3,379	7 NATICK	7.8%	7 READING	\$4,317
8 MELROSE	8.39%	8 MILTON	\$3,336	8 WATERTOWN	7.4%	8 ARLINGTON	\$4,154
9 READING	6.96%	9 ARLINGTON	\$3,270	9 NORTH ANDOVER	7.0%	9 MILTON	\$4,154
10 MILTON	6.27%	10 NORTH ANDOVER	\$2,987	10 STONEHAM	6.9%	10 NORTH ANDOVER	\$3,636
11 ARLINGTON	5.47%	11 STONEHAM	\$2,785	11 READING	6.6%	11 MELROSE	\$3,635
12 BELMONT	4.82%	12 MELROSE	\$2,528	12 MELROSE	6.1%	12 STONEHAM	\$3,118
13 WINCHESTER	4.21%	13 MEDFORD	\$2,125	13 MEDFORD	5.8%	13 MEDFORD	\$2,923
Ave w/o Arlington	15.75%	Ave w/o Arlington	\$3,705	Ave w/o Arlington	8.4%	Ave w/o Arlington	\$4,535
Arlington	5.47%	Arlington	\$3,270	Arlington	8.1%	Arlington	\$4,154